

The Union Budget Law, 2016
(The Pyidaungsu Hluttaw Law No. 21, 2016)
(The 1st Waning of Pyatho, 1377 M.E.)
25th January, 2016

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, 2016.**
- (b) This Law shall take effect commencing from 1 April, 2016 for the financial year 2016-2017.

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 Service Board, the Union Ministries and the 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 Service Board, the Union Ministries and the Departments shall carry out their functions with the Union Budget programme. All receipts from carrying out as such shall be credited to the Union Budget and all expenditures payable shall be debited from the Union Budget.
3. (a) The respective persons 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 Service Board, the Union Ministries and Departments shall supervise and collect the receipts and administer the expenditures as are shown against them in schedules (1), (2), (3) and (4).

- (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate the power conferred to them to the respective persons serving under them.
 - (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, notifications, orders, directives and procedures.
4. (a) The President of the Union, the Union Government, the Pyidaungu Hluttaw, the Pyithu Hluttaw, the Aymotha 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 Service Board, the Union Ministries and Departments shall mention receipts obtained more or less than the estimated receipts under this Law in the revised estimate budget for the year 2016-2017 submitted to the Pyidaungsu Hluttaw in supervising and collecting the receipts. The alterations arisen after the submission of the revised estimate budget shall be mentioned in actual accounts.
- (b) The President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union, the Union Civil Service Board, the Union Ministries and Departments shall mention expenditures transferred and expended the budget head within expenditures permitted under this Law and expenditures expended with the permission of the Union Government under section 12 in the revised estimate budget for the year 2016-2017 submitted to the Pyidaungsu Hluttaw in administering the expenditures. The alterations arisen after the submission of the revised estimate budget shall be mentioned in actual accounts.

- (c) The Union Government shall submit to the Pyidaungsu Hluttaw and obtain the approval together with objects and reasons case-wise for the matters permitted to expend any money in excess of the amount under section 12 of this Law.

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

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

Chapter II

Taking Loans

7. The Union Government may, for the purpose of work projects or expenditures contained in the estimated Union Budget, take loans by issuing loan agreements or Government security bonds guaranteed by the Union or by other means, within the country or from abroad, with the approval of the Pyidaungsu Hluttaw. Reasonable rates of interest may be stipulated for such loans. The terms and conditions for repayment, redemption or otherwise management may be stipulated. Provided that, 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.

8. Regarding loans obtained by selling Government security bonds for covering the deficit in the budget of the previous financial year, new Government security bonds may be exchanged by the Government when payment of the loans become due.

9. The Ministry of Finance¹ on behalf of the Union Government may, buying and selling the Government security bonds for covering the deficit in the budget of the financial year, assign to the Central Bank of Myanmar.

¹ The ministry of planning and Finance

10. The Union Government may, with the approval of the Pyidaungsu Hluttaw, take a loan from abroad for any Union level departments and organizations or the Region/ 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 business carrying out mutual interest with the State.

11. (a) The Union Government may empower the Union Minister for the Ministry of Finance² for enabling to carry out all or part of the matters contained in this Chapter.

(b) The Union Minister for the Ministry of Finance³ may, on behalf of the State, furnish guarantees for taking loans under this Chapter.

12. Out of the estimated receipts shown in schedules (1), (3) and (7), if the amount of foreign loan received by execution of loan agreement approved by the Pyidaungsu Hluttaw is in excess of the estimated amount, and if it is necessary to expend in excess of the sanctioned expenditures shown in schedules (2), (4) and (8) due to the expenditures of the work related to the said receipts and if it is before the enactment of the Supplementary Appropriation Law, the Union Government may audit and grant it by transferring and expending the budget head or from the reserve fund in accordance with the provisions of section 27 or by means of prior allocation as a special case with the approval of the Hluttaw. Such permission shall be mentioned in the revised estimate budget. If it is received after the enactment of the Supplementary Appropriation Law, it may be incurred from the reserve fund in accordance with the provisions of section 27. Such expended expenditures shall be mentioned in actual accounts.

13. During the financial year commencing from 1 April, 2016 and ending on 31 March, 2017, the total amount of loans actually received by execution of loan agreements under this chapter shall not exceed kyats forty five hundred thousand million.

Chapter III

Taking the Foreign Aid

14. 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 performances for any work project.

² The ministry of planning and Finance

³ *ibid*

15. Out of the estimated receipts shown in schedules (1), (3) and (7) if foreign aids are received in excess of the estimated amount, and if it is necessary to expend in excess of the sanctioned expenditures shown in schedules (2), (4) and (8) due to the expenditures of the work related to the said receipts, it shall be carried out as follows:

- (a) If it is before the enactment of the Supplementary Appropriation Law, it shall be granted by means of transferring and expending the budget head audited by the Union Government, granting from the reserve fund in accordance with the provisions of section 27, and prior allocation as a special case. Such granted expenditures shall be mentioned in the revised estimate budget;
- (b) If it is after the enactment the Supplementary Appropriation Law, it shall be granted by means of granting from the reserve fund in accordance with the provisions of section 27, and transferring and expending the budget head. Such granted expenditures shall be mentioned in the actual accounts.

Chapter IV

Union Ministries and Departments Undertaken Outside the Union Budget Fund

16. 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.

- 17. (a) The respective persons assigned duty for receipt and expenditure of the Social Security Board shall supervise and collect the receipt and administer the expenditures as are shown against them in schedules (5) and (6).
- (b) The respective persons responsible 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, bye-laws, notifications, orders, directives and procedures.

18. (a) The Union Government may alter the accounts shown in the schedules (5) and (6) of the Social Security Board if required according to function. Regarding to this alteration, it shall be mentioned together with the objects and the reasons case-wise for the matters in the revised estimate budget for the year 2016-2017 submitted to the Pyidaungsu Hluttaw and in the actual account for the alterations arisen after the submission of the revised estimate budget.
- (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, allow the Social Security Board to take loan or grant for the required money to run or invest the business.

Part III

State-owned Economic Organizations

Chapter I

Receipts and Expenditures

19. (a) The State-owned Economic Organizations shall, with their own budget programmes, carry out the expenditure for the purchase of raw materials, income tax, contribution to the State, commercial tax and cost of production/ cost of performance under the current expenditure and the remaining current expenditure as investment money except the payment of interests for foreign loan under the current expenditure in accord with the stipulation of the Ministry of Finance according to their own remaining budget of the State-owned Economic Organizations in carrying out commercially and in accord with the principle of subsistence on their own fund. If the capital for carrying out their functions is not sufficient to carry out with their own budget programmes, it may be borrowed from the State-owned banks established under the Myanmar Financial Institutions Law in accordance with stipulation.
- (b) The State-owned Economic Organizations shall carry out other current expenditures, the expenditures for repayment of loans to abroad and capital expenditures with the Union Budget programme

except the current expenditures to be expended by their own budget mentioned in section 19 (a).

20. For the purpose of compiling the debit and credit of the State-owned Economic Organizations, it shall be shown in the accounts of the Union Fund.
21. (a) The receipts and expenditures shown in schedules (7) and (8) are the money intended to be successfully implemented under the objectives of project by the State-owned Economic Organizations.
- (b) The respective persons assigned responsibility for the receipt and expenditure of the State-owned Economic Organizations shall supervise and collect those receipts and administer those expenditures as are shown against them in schedules (7) and (8).
- (c) The supervision and collection of the receipts and administration of the expenditures shall carry out in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-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 scrutinize and alter the increase and decrease of the receipts shown in schedule (7) of this Law or the alteration of amount in current expenditures and loans of an organization permitted under schedule (8) of this Law or the alteration of amount in each original project without alteration of projects in capital expenditures according to the requirement of the State-owned Economic Organization. Such alteration of receipts and expenditures shall be shown in the revised estimate budget for the 2016-2017 financial year submitted to the Pyidaungsu Hluttaw or in the actual accounts for alterations arisen after the submission of the revised estimate budget together with the objects and reasons case-wise for the matters.

- (c) The Union Government may, with the approval of the Pyidaungsu Hluttaw, transfer the alteration the current expenditures, capital expenditures and loans from an organization to any other organization or the alteration the capital expenditure from one project to any other project within an organization. Such alteration of receipts and expenditures shall be shown in the revised estimate budget for the 2016-2017 financial year submitted to the Pyidaungsu Hluttaw. The alteration arisen after the submission of the revised estimate budget shall be mentioned in the actual accounts.
- (d) The Union Government may, with the approval of the Pyidaungsu Hluttaw, allow the State-owned Economic Organizations to obtain the required capital for carrying out their functions or the required money for investment with grant or loan.
- (e) The Union Government shall stipulate the amount of money to be contributed by the State-owned Economic Organizations to the State.
- (f) The Union Government may stipulate the amount to be able to take loan from the banks established under the Myanmar Financial Institutions Law, the required capital for carrying out the functions or the required money for investment of the State-owned Economic Organizations.
- (g) The expression "the State-owned Economic Organizations" contained in subsection (f) shall not include the State banks and Financial Institutions established under the Myanmar Financial Institutions Law.
- (h) The Union Government may confer the powers contained in subsection (f) to the Union Minister for the Ministry of Finance.

Chapter III

Financial Powers of the State-owned Economic Organizations

- 23. (a) The functions of the State-owned Economic Organizations shall be administered by the supervision of the relevant responsible person shown in schedules (7) and (8).
- (b) After submitting to the Union Government, the increase and decrease in receipts shown in schedule (7) or the alteration of amount in

current expenditures and loans of an organization permitted under schedule (8) or the alteration of amount in each original project without alteration of projects in capital expenditure according to the requirement of functions of the State-owned Economic Organizations may be altered with the permission of the Union Government.

- (c) After submitting to the Union Government, transferring the current expenditures, capital expenditures and loans from any Government department and organization to any other department and organization or transferring capital expenditure from a project to any other project within an organization may be altered with the approval of the Pyidaungsu Hluttaw.
- (d) The State-owned Economic Organizations may take a loan not exceeding the amount stipulated by the Union Government if it takes a loan under subsection (f) of section 22.

Chapter IV

State-owned Economic Organizations outside the Union Budget Fund

- 24. (a) The Union Government shall stipulate the State-owned Economic Organizations to undertake 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 undertaken 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 undertaken outside the Union Budget Fund, it shall be shown in the Union Budget.
- 25. (a) The respective persons assigned responsibility for the receipt and expenditure of the State-owned Economic Organizations undertaken 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 undertaken the responsibility under subsection (a) may delegate their powers to the respective persons serving under them.
 - (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accordance with relevant laws, rules, regulations, bye-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 undertaken outside the Union Budget Fund to the State.
26. (a) The State-owned Economic Organizations undertaken outside the Union Budget Fund may, with the approval of the Union Government, alter the receipts and expenditures shown in schedules (9) and (10) according to the requirement of their functions.
- (b) The Union Government may contribute the initial investment money for carrying out the functions of the State-owned Economic Organizations undertaken outside the Union Budget Fund.
 - (c) The Union Government may stipulate the amount to be able to take loan in accordance with the stipulations from the banks established under the Myanmar Financial Institutions Law, the required money for carrying out the functions or for investment to the State-owned Economic Organizations undertaken outside the Union Budget Fund.

Part IV

Reserve 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 Service Board, the Union Ministries and Departments, the State-owned Economic Organizations and Region or State Government from reserve fund shown in schedule (4), column (4) may be carried out only in accord with the following conditions:
- (i) being the expenditure for force majeure natural disaster;

- (ii) being a special case in which expenditure must be incurred within the financial year;
 - (iii) where transfer of budget head cannot be effected or where there is no allotment for transfer of budget head under the existing laws, rules, regulations and bye-laws.
- (b) Any expenditure to be incurred from the reserve fund shall be made only by the decision of the Union Government.
- (c) The Union Government shall submit matters incurred from the reserve fund to the nearest convening of the Pyidaungsu Hluttaw session 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 assigned responsibility for the receipt and expenditure of Cantonment Municipalities shall supervise and collect the receipts, and administer the expenditures as are shown against them in schedules (11) and (12).
- (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate the powers empowered to them to the respective persons serving under them.
- (c) 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, bye-laws, notifications, orders, directives and procedures.
30. (a) The Union Government may alter the amounts shown in schedules (11) and (12) of Cantonment Municipalities, if required according to function. Such alteration shall be shown in the revised estimate budget for the 2016-2017 financial year submitted to the Pyidaungsu Hluttaw and in the actual accounts for alterations arisen after the submission of the revised estimate budget together with objects and reasons case-wise.

- (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.

31. The Cantonment Municipalities may collect only the kinds of taxes permitted under the relevant existing laws, rules, regulations, bye-laws, notifications, orders, and directives 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 assigned responsibility for the receipt and expenditure of the Nay Pyi Taw Council shall supervise and collect the receipts, and administer the expenditures as are shown against them in schedules (13) and (14).
- (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate their powers to the respective persons serving under them.
- (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, notifications, orders, directives, and procedures.

34. The Union Government may alter the amount shown in schedules (13) and (14) of the Nay Pyi Taw Council, if required according to the functions. Such alteration shall be shown in the revised estimate budget for the 2016-2017 financial year submitted to the Pyidaungsu Hluttaw. The alterations arisen after the submission of the revised estimate budget shall be shown in the actual accounts.

Part VII

Nay Pyi Taw Development Committee

35. The Nay Pyi Taw Development Committee shall subsist on its own funds and take the approval of the Pyidaungsu Hluttaw in carrying out its functions with its own Budget Programme.
36. (a) The respective persons assigned responsibility for the receipt and expenditure of the Nay Pyi Taw Development Committee shall supervise and collect the receipts and administer the expenditures as are shown against them as are schedules (15) and (16).
- (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate their powers empowered to the respective persons serving under them.
- (c) 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, bye-laws, notifications, orders, directives, and procedures.
37. (a) The Union Government may alter the amount shown in schedules (15) and (16), if required according to the functions. Such alteration shall be shown in the revised estimate budget for the 2016-2017 financial year submitted to the Pyidaungsu Hluttaw. The alterations arisen after the submission of the revised estimate budget shall be shown in the actual account together with objects and reasons case-wise for the matters.
- (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, permit the Nay Pyi Taw Development Committee to obtain money required for carrying out their functions or for investment with grants or loans.
38. The Nay Pyi Taw Development Committee may collect only the kinds of taxes permitted under the relevant existing laws, rules, regulations, bye-laws, notifications, orders, and directives as are relevant to them.

Part VIII**Central Bank of Myanmar**

39. (a) The Central Bank of Myanmar shall subsist on its own funds and take the approval of the Pyidaungsu Hluttaw in carrying out its functions with its Budget Programme.
- (b) For the purpose of compiling the debit and credit of the Central Bank of Myanmar, it shall be shown in the accounts of the Union Budget.
40. (a) The respective persons assigned responsibility for the receipt and expenditure of the Central Bank of Myanmar shall supervise and collect the receipts, and administer the expenditures as are shown against them in schedules (17) and (18).
- (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate their powers empowered to the respective persons serving under them.
- (c) 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, bye-laws, notifications, orders, directives and procedures.
41. The receipts and expenditures shown in schedules (17) and (18) of the Central Bank of Myanmar may, with the approval of the Union Government, be altered, if required according to the functions. Such alterations of receipts and expenditures shall be shown in the revised estimate budget for the 2016-2017 financial year submitted to the Pyidaungsu Hluttaw and the alterations arisen after the submission of the revised estimate budget in the actual account together with objects and reasons case-wise for the matters.
42. (a) The Central Bank of Myanmar shall credit the amount equivalent to forty percent of net profit to the general reserve accounts of the Central Bank of Myanmar when ending the financial year. 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 State.
- (b) The Union Government shall stipulate the money to be credited to the State by the Central Bank of Myanmar.

- (c) The Central Bank of Myanmar shall, if the loss occurred when the financial year ends, set off the said loss against the general reserve accounts of the Central Bank of Myanmar.
 - (d) The Central Bank of Myanmar may, with the approval of the Pyidaungsu Hluttaw, lend the loan to the Union Government in accordance with the stipulation, if it is necessary.
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I hereby sign under the Constitution of the Republic of the Union of Myanmar.

Sd/ Thein Sein

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										Receipts from Investment in Organizations	Receipts from Savings	Total
			Taxes	Receipts from theState-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts					
										Recovery of Loans	Drawal of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
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			78.540			0.150						78.690	
3	The Pyidaungsu Hluttaw	Speaker of the Pyidaungsu Hluttaw or a person delegated by the Speaker of the Pyidaungsu Hluttaw			4.000				483.160		724.740			1,211.900	
4	The Pyithu Hluttaw	Speaker of the Pyithu Hluttaw or a person delegated by the Speaker of the Pyithu Hluttaw			0.200									0.200	
5	The Amyotha Hluttaw	Speaker of the Amyotha Hluttaw or a person delegated by the Speaker of the Amyotha Hluttaw			0.200									0.200	
6	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union			284.850									284.850	
7	The Constitutional Tribunal of the Union	Chairperson of the Constitutional Tribunal of the Union or a person delegated by the Chairperson of the Constitutional Tribunal of the Union			0.030									0.030	
8	The Union Eelection Commission	Chairperson of the Union Election Commission or a person delegated by the Chairperson of the Union Election Commission			1.200									1.200	
9	The Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union			26.475									26.475	
10	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union			131.365				257.000		385.500			773.865	
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			28.480									28.480	
Total					555.340			0.150	740.160		1,110.240			2,405.890	

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	10,637.129		1,339.775	10.004					11,986.908
2	The Union Government	The President of the Union or a person delegated by the President of the Union	1,845.110			71.095					1,916.205
3	The Pyidaungsu Hluttaw	Speaker of the Pyidaungsu Hluttaw or a person delegated by the Speaker of the Pyidaungsu Hluttaw	1,238.800	8.096		2,879.399					4,126.295
4	The Pyithu Hluttaw	Speaker of the Pyithu Hluttaw or a person delegated by the Speaker of the Pyithu Hluttaw	10,757.973			2,856.457					13,614.430
5	The Amyotha Hluttaw	Speaker of the Amyotha Hluttaw or a person delegated by the Speaker of the Amyotha Hluttaw	7,497.776			759.625					8,257.401
6	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union	15,279.899			8,094.160					23,374.059
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	809.921			7.000					816.921
8	The Union Election Commission	Chairperson of the Union Election Commission or a person delegated by the Chairperson of the Union Election Commission	13,829.590			1,503.820					15,333.410
9	The Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union	1,904.722			118.492					2,023.214
10	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union	3,341.687	2.891		903.420					4,247.998
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	7,765.777			187.120					7,952.897
Total			74,908.384	10.987	1,339.775	17,390.592					93,649.738

Schedule (3)
kyats in million

[illegible]

The Union Ministries and Departments

Continuation of Schedule (3)
kyats in million

Serial Number	Subject	Responsible Person	Receipts											
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	Total
										Recovery of Loans	Drawal of Loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
6	Receipts from the State owned Economic Organiztions undertaken outside the Union Budget Account	The President of the Union or a person delegated by the President of the Union		22,084.732										22,084.732
7	Central Bank of Myanmar	- ditto -		186,563.400										186,563.400
8	Home Affairs	- ditto -			16,061.367									16,061.367
9	Defence	- ditto -			92,777.298									92,777.298
10	Border Affairs	- ditto -			124.380				3,212.500					3,336.880
11	Foreign Affairs	- ditto -			1,498.000				23.473					1,521.473
12	Information	- ditto -			8,389.045									8,389.045
13	President's Office	- ditto -												
14	Religious Affairs	- ditto -			63.260									63.260
15	Co-operatives	- ditto -			165.785	26,043.000				33,944.944				60,153.729
16	Agriculture and Irrigation	- ditto -			36,421.381			420.000	10,039.124		175,141.197			222,021.702
17	Livestock, Fisheries and Rural Development	- ditto -			2,372.349				94,134.387		122,111.085			218,617.821
18	Communications and Information Technology	- ditto -			44.928						15,330.050			15,374.978
19	Transport	- ditto -			103,210.900				11,578.977		19,275.000			134,064.877
20	Environmental Conservation and Forestry	- ditto -			1,438.227				6,680.156			22.500		8,140.883
21	Electric Power	- ditto -			1,084.414	3,541.834		1,894.357		10,736.946	73,033.230	1,806.851		92,097.632
22	Immigration and Population	- ditto -			30,000.350				600.000					30,600.350
23	Energy	- ditto -			0.060									0.060
24	Industry	- ditto -			1,496.405				4,101.650					5,598.055
25	Commerce	- ditto -			7,596.919			2,304.700	385.500			717.116		11,004.235
26	Sports	- ditto -			600.050									600.050
27	Education	- ditto -			11,726.331				35,796.302		28,270.000			75,792.633
28	Health	- ditto -			8,252.882			3.000	33,763.618		25,722.246			67,741.746
29	Mines	- ditto -			1,080.100									1,080.100
30	Culture	- ditto -			6,867.434									6,867.434
31	Finance	- ditto -			31,767.883	49,461.608			36,933.130	6,290.471	49,142.035			173,595.127

The Union Ministries and Departments

Schedule (3) end

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
32	National Planning and Economic Development	The President of the Union or a person delegated by the President of the Union			9,010.776			1.200	735.499		1,103.250			10,850.725
33	Construction	- ditto -			48,734.930			100.000	56,069.886		228,128.343			333,033.159
34	Labour,Employment and Social Security	- ditto -			62.562									62.562
35	Rail Transportation	- ditto -			13,937.222									13,937.222
36	Social Welfare,Relief and Resettlement	- ditto -			46.450				1,062.049					1,108.499
37	Science and Technology	- ditto -			3,258.625			5.000	20,168.363					23,431.988
38	Hotels and Tourism Services	- ditto -			44,479.310				94.430					44,573.740
39	Pensions and Gratuities	- ditto -			119.977									119.977
40	Gratuities and Commuted Pensions	- ditto -												
Total			6,218,329.037	572,089.348	482,689.600	79,046.442		4,728.257	315,379.044	50,972.361	737,256.436	2,546.467		8,463,036.992

The Union Ministries and Departments

Schedule (4)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures								Savings	Total
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations			
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	Home Affairs	The President of the Union or a person delegated by the President of the Union	257,418.541	2,149.187	82.451	42,365.047		19.017			302,034.243	
2	Defence	- ditto -	1,631,395.332	26.693		1,244,790.774		257.180			2,876,469.979	
3	Border Affairs	- ditto -	18,832.552	1.738	13,138.028	90,478.811		114.936			122,566.065	
4	Foreign Affairs	- ditto -	40,336.874		3,200.000	7,372.049					50,908.923	
5	Information	- ditto -	27,375.105			4,019.993					31,395.098	
6	President's Office	- ditto -										
7	Religious Affairs	- ditto -	9,479.349		4,412.567	897.718					14,789.634	
8	Co-operatives	- ditto -	5,133.134	26,043.000		853.378		33,944.944			65,974.456	
9	Agriculture and Irrigation	- ditto -	241,505.724	3,283.850	170.559	367,756.273		6,373.570			619,089.976	
10	Livestock Fisheries and Rural Development	- ditto -	35,546.739	655.938	171,101.318	354,216.977		332.807			561,853.779	
11	Communications and Information Technology	- ditto -	1,707.012	76.415	274.990	18,540.833					20,599.250	
12	Transport	- ditto -	17,168.090	26,635.536	203.225	57,393.408		4,504.639			105,904.898	
13	Environmental Conservation and Forestry	- ditto -	15,467.698		493.478	8,815.709					24,776.885	
14	Electric Power	- ditto -	28,988.454	10,429.688		248,162.168		19,056.075			306,636.385	
15	Immigration and Population	- ditto -	20,634.799			749.000					21,383.799	
16	Energy	- ditto -	905.823			59.988					965.811	
17	Industry	- ditto -	8,744.623			8,236.720					16,981.343	
18	Commerce	- ditto -	14,034.818	2.880	124.891	1,029.105			50.000		15,241.694	
19	Sports	- ditto -	16,477.364		640.500	2,614.272					19,732.136	
20	Education	- ditto -	1,243,023.712	423.851	15,062.855	243,344.030					1,501,854.448	
21	Health	- ditto -	497,052.242	351.646	28,433.021	305,215.399					831,052.308	
22	Mines	- ditto -	3,232.492		6.425	36.669					3,275.586	
23	Culture	- ditto -	8,270.621		1.800	8,850.720					17,123.141	
24	Finance	- ditto -	31,677.679	880,237.379	137,349.282	43,988.408	2,698.000	58,694.435	6,852.159		1,161,497.342	
25	National Planning and Economic Development	- ditto -	15,769.902	12.412	106.997	24,122.379					40,011.690	
26	Construction	- ditto -	102,157.578	2,252.128		467,144.513		1,376.716	10,000.000		582,930.935	

The Union Ministries and Departments

Continuation of Schedule (4)

kyats in million

Serial Number	Subject	Responsible Person	Expenditures								
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total
							Disbursement of Loans	Repayment of Loans			
1	2	3	4	5	6	7	8	9	10	11	12
27	Labour,Employment and Social Security	The President of the Union or a person delegated by the President of the Union	10,682.566		67.167	2,871.082					13,620.815
28	Rail Transportation	- ditto -	15,501.152			4,479.146					19,980.298
29	Social Welfare,Relief and Resettlement	- ditto -	11,773.183		3,236.670	3,635.526					18,645.379
30	Science and Technology	- ditto -	61,470.772		124.498	62,315.351					123,910.621
31	Hotels and Tourism Services	- ditto -	3,921.436		447.670	136.390					4,505.496
32	Pensions and Gratuities	- ditto -	626,042.500								626,042.500
33	Gratuities and Commuted Pensions	- ditto -	101,343.000								101,343.000
34	Reserve Fund	Responsible person who is authorized to administer the allotment from this Fund as shown in Schedules 1,2,3 & 7 or a person delegated by such responsible person	100,000.000								100,000.000
35	Grant and Loan to Kachin State Government	The President of the Union or a person delegated by the President of the Union			152,290.000						152,290.000
36	Grant and Loan to Kayar State Government	- ditto -			50,438.000						50,438.000
37	Grant and Loan to Kayin State Government	- ditto -			73,899.000						73,899.000
38	Grant and Loan to Chin State Government	- ditto -			130,739.000						130,739.000
39	Grant and Loan to Sagaing Region Government	- ditto -			175,506.000						175,506.000

The Union Ministries and Departments

Schedule (4) end
kyats in million

Serial Number	Subject	Responsible Person	Expenditures								
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total
							Disbursement of Loans	Repayment of Loans			
1	2	3	4	5	6	7	8	9	10	11	12
40	Grant and Loan to Tanintharyi Region Government	The President of the Union or a person delegated by the President of the Union			145,391.000						145,391.000
41	Grant and Loan to Bago Region Government	- ditto -			126,365.000						126,365.000
42	Grant and Loan to Magwe Region Government	- ditto -			141,525.000						141,525.000
43	Grant and Loan to Mandalay Region Government	- ditto -			107,225.000						107,225.000
44	Grant and Loan to Mon State Government	- ditto -			70,967.000						70,967.000
45	Grant and Loan to Rakhine State Government	- ditto -			140,408.000						140,408.000
46	Grant and Loan to Yangon Region Government	- ditto -			40,858.000						40,858.000
47	Grant and Loan to Shan State Government	- ditto -			216,408.000						216,408.000
48	Grant and Loan to Ayeyarwady Region Government	- ditto -			116,200.000						116,200.000
49	Grant to Region/ State for Pyidaungsu Hluttaw Development Monetary Fund	- ditto -			32,200.000						32,200.000
Total			5,223,070.866	952,582.341	2,099,097.392	3,624,491.836	2,698.000	124,674.319	16,902.159		12,043,516.913

[illegible]

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	Social Security Board under Ministry of Labour, Employment and Social Security	The President of the Union or a person delegated by the President of the Union	12,117.323			2,335.000					14,452.323
	Total		12,117.323			2,335.000					14,452.323

State-owned Economic Organizations

Schedule(7)
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	State-owned Economic Organizations under Ministry of Information	The President of the Union or a person delegated by the President of the Union			27,689.473									27,689.473
2	State-owned Economic Organizations under Ministry of Agriculture and Irrigation	- ditto -			48,910.000									48,910.000
3	State-owned Economic Organizations under Ministry of Communication and Information Technology	- ditto -			348,081.080						62,141.148			410,222.228
4	State-owned Economic Organizations under Ministry of Environmental Conservation and Forestry	- ditto -			267,925.280				64.250					267,989.530
5	State-owned Economic Organizations under Ministry of Electric Power	- ditto -			1,487,544.993				1,498.865		213,219.643			1,702,263.501
6	State-owned Economic Organizations under Ministry of Enegry	- ditto -			3,109,662.044						2,048.804			3,111,710.848
7	State-owned Economic Organizations under Ministry of Industry	- ditto -			243,231.897						75,586.735			318,818.632
8	State-owned Economic Organizations under Ministry of Mines	- ditto -			278,208.058									278,208.058
9	State-owned Economic Organizations under Ministry of Finance	- ditto -			385,566.001				1,250.603		32,700.544			419,517.148
10	State-owned Economic Organizations under Ministry of Rail Transportation	- ditto -			81,219.774				17,179.626		148,831.952			247,231.352
	Total				6,278,038.600				19,993.344		534,528.826			6,832,560.770

State-owned Economic Organizations

Schedule(8)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures of Union Budget						Current expenditure for carrying out their functions with their own fund (working cpaital)			Total
			Current Expenditure	Capital Expenditure	Debts		Investment in Organizations	Total Expenditures	Current Expenditure	Commercial Tax, Income Tax, Contribution	Total Expenditures	
					Disbursement of Loans	Repayment of Loans						
1	2	3	4	5	6	7	8	9 (4+5+6+7+8)	10	11	12 (10+11)	13 (9+12)
1	State-owned Economic Organizations under Ministry of Information	The President of the Union or a person delegated by the President of the Union	15.475	2,866.459				2,881.934	26,056.442	1,000.945	27,057.387	29,939.321
2	State-owned Economic Organizations under Ministry of Agriculture and Irrigation	- ditto -	40,861.844	23.901				40,885.745				40,885.745
3	State-owned Economic Organizations under Ministry of Communication and Information Technology	- ditto -	16,097.263	94,167.196		12,445.582		122,710.041	26,310.524	228,425.445	254,735.969	377,446.010
4	State-owned Economic Organizations under Ministry of Environmental Conservation and Forestry	- ditto -	1,008.620	116.749		381.186		1,506.555	165,592.032	59,572.406	225,164.438	226,670.993
5	State-owned Economic Organizations under Ministry of Electric Power	- ditto -	41,566.908	290,335.520		28,156.266		360,058.694	1,657,704.019	57,285.172	1,714,989.191	2,075,047.885
6	State-owned Economic Organizations under Ministry of Energy	- ditto -	147,677.420	46,096.914		199,817.826		393,592.160	1,467,477.189	832,222.901	2,299,700.090	2,693,292.250
7	State-owned Economic Organizations under Ministry of Industry	- ditto -	122,952.183	26,2542.268		72,993.094		458,487.545	151,974.317	8,514.909	160,489.226	618,976.771
8	State-owned Economic Organizations under Ministry of Mines	- ditto -	41.802	117.747				159.549	17,827.019	117,102.590	134,929.609	135,089.158
9	State-owned Economic Organizations under Ministry of Finance	- ditto -	435,205.606	15,140.058			35,544.359	485,890.023				485,890.023
10	State-owned Economic Organizations under Ministry of Rails Transportation	- ditto -	86,014.411	229,509.729		20,590.327		336,114.467	61,938.873	2,529.795	64,468.668	400,583.135
Total			891,441.532	940,916.541		334,384.281	35,544.359	2,202,286.713	3,574,880.415	1,306,654.163	4,881,534.578	7,083,821.291

State-owned Economic Organizations undertaken outside the Union Budget Fund

Schedule(9)
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	State-owned Economic Organizations under Ministry of Transport	The President of the Union or a person delegated by the President of the Union			228,710.908				606.520		110,603.760			339,921.188
2	Yangon Electricity Supply Corporation under Ministry of Electric Power	- ditto -			548,533.120						17,083.719			565,616.839
3	Mandalay Electricity Supply Coporation under Ministry of Electric Power	- ditto -			239,065.110						8,566.670			247,631.780
Total					1,016,309.138				606.520		136,254.149			1,153,169.807

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	The President of the Union or a person delegated by the President of the Union	203,893.255			122,028.900		7,010.300			332,932.455
2	Yangon Electricity Supply Corporation under Ministry of Electric Power	- ditto -	531,099.441			34,596.790					565,696.231
3	Mandalay Electricity Supply Coporation under Ministry of Electric Power	- ditto -	219,667.152			20,638.720					240,305.872
Total			954,659.848			177,264.410		7,010.300			1,138,934.558

Cantonment Minicipalities

Schedule (11)

kyats in million

[illegible]

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 Persident of the Union	1,112.000			41.500					1,153.500
	Total		1,112.000			41.500					1,153.500

The Nay Pyi Taw Council

Schedule (13)

kyats in million[illegible]

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	796.740		800.000	8,763.720					10,360.460
Total			796.740		800.000	8,763.720					10,360.460

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	492.410		28,039.160		10,666.214	233.650						39,431.434
Total			492.410		28,039.160		10,666.214	233.650						39,431.434

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	25,350.439		10,666.214	3,407.000					39,423.653
	Total		25,350.439		10,666.214	3,407.000					39,423.653

Schedule (17)
kyats in million

[illegible]

Schedule (18)
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	Central Bank of Myanmar	The President of the Union or a person delegated by the President of the Union	306,500.889			1,682.944					308,183.833
	Total		306,500.889			1,682.944					308,183.833