

The Union Budget Law, 2017
(The Pyidaungsu Hluttaw Law No.7, 2017)
(The 12th Waning of Tabaung, 1378 M.E.)

24th March, 2017

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, 2017.**
- (b) This Law shall take effect commencing from 1 April, 2017 for the financial year 2017-2018.

Part II

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

Chapter I

Receipts and Expenditures

2. The President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union, the Union Civil Services Board, the Union Ministries and Departments shall carry out their functions with the Union Budget programme. All receipts from carrying out as such shall be credited to the Union Budget and all expenditures payable shall be debited from the Union Budget.
3. (a) The respective persons who have been assigned responsibility for the receipts and expenditures of the President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Supreme Court of the Union, the Constitutional

Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union, the Union Civil Services Board, the Union Ministries and Departments shall supervise and collect the receipts and administer the expenditures as are shown against them in the schedules (1), (2), (3) and (4).

- (b) The respective persons in charge under subsection (a) may delegate the power conferred to them to the respective persons serving under them.
 - (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
4. (a) The President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union, the Union Civil Services Board, the Union Ministries and Departments shall mention the receipts obtained more or less than the estimated receipts under this Law in the revised estimate for the year 2017-2018 submitted to the Pyidaungsu Hluttaw in supervising and collecting the receipts. The alterations arisen after the submission of the revised estimate shall be mentioned in actual accounts.
- (b) The President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union, the Union Civil Services Board, the Union Ministries and Departments shall mention 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 11 in the revised estimate for the year 2017-2018 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 11 of this Law.

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

Chapter II

Taking Loan

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

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

8. The Ministry of Planning and Finance 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.

9. The Union Government may, with the approval of the Pyidaungsu Hluttaw, take loan from abroad for any Union level departments and organizations or the Region or State level departments and organizations for any work project. The loans

obtained from abroad may be lent by stipulating appropriate terms and conditions to the businesses carrying out mutual interest with the Union.

10. (a) The Union Government may empower the Union Minister of the Ministry of Planning and Finance for enabling to carry out all or part of the matters contained in this chapter.

(b) The Union Minister of the Ministry of Planning and Finance may, on behalf of the Union, furnish guarantees for taking loans contained in this chapter in accordance with chapter 10 of Public Debt Management Law.

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

12. During the financial year commencing from 1 April, 2017 and ending on 31 March, 2018, the total amount of loans actually received by execution of loan agreements under this chapter shall not exceed Kyats fifty two hundred thousand million.

Chapter III

Taking Foreign Aid

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

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

- (a) If it is before the enactment of the Supplementary Appropriation Law, the Union Government may assess and grant it by means of transferring and expending the budget head or using from the contingency fund in accordance with the provisions of section 27. Such granted expenditures shall be mentioned in the revised estimate;
- (b) If it is after the enactment of the Supplementary Appropriation Law, it shall be granted by means of using from the contingency 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 Performing Outside the Union Budget Fund

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

- 16. (a) The respective persons who have been assigned for receipt and expenditure of the Social Security Board shall supervise and collect the receipt and administer the expenditures as are shown against them in the schedules (5) and (6).
- (b) The respective persons in charge under subsection (a) may delegate the powers conferred to them to the respective persons serving under them.
- (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
- 17. (a) The Union Government may alter the accounts shown in the schedules (5) and (6) of the Social Security Board, if 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 of the year 2017-2018 submitted to the Pyidaungsu Hluttaw and in the actual account for the alterations arisen after the submission of the revised estimate.

- (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, allow the Social Security Board to take a loan or grant for the required money to run or invest in the business.

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

Part III

State-owned Economic Organizations

Chapter I

Receipts and Expenditures

- 19. (a) In carrying out the principle of conducting commercially and subsistence on their own fund, the State-owned Economic Organizations shall carry out all the current and capital expenditures, the purchase of raw materials under the current expenditure, commercial tax, income tax, contribution to the Union, cost of production/ cost of performance, cost of administration and research and cost of distribution, and 50 per cent of the purchase of raw materials under the current expenditure, cost of production/^{Spore}cost of performance as the working capital with their own budget programmes under their own balance in accord with the stipulation of the Ministry of Planning and Finance. Where there is insufficient current expenditure, the State-owned Economic Organizations may, in accord with the stipulation, borrow the loan from the state-owned bank established under the Myanmar Financial Institutions Law.

- (b) The State-owned Economic Organizations shall carry out the expenditures for debts repayment to abroad, other current expenditures and capital expenditures with the Union Budget Programme except the expenditures to be expended by their own budget mentioned in subsection (a).
20. For the purpose of compiling the debit and credit of the State-owned Economic Organizations, it shall be shown in the accounts of the Union Fund.
21. (a) The receipts and expenditures shown in the schedules (7) and (8) are the intended money to be successfully implemented under the objectives of the project by the State-owned Economic Organizations.
- (b) The respective persons assigned responsibility for the receipt and expenditure of the State-owned Economic Organizations shall supervise and collect those receipts and administer those expenditures as are shown against them in the schedule (7) and (8).
- (c) The supervision and collection of the receipts and administration of the expenditure shall carry out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.

Chapter II

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

22. (a) The Union Government shall stipulate the State-owned Economic Organizations that are to carry out commercially.
- (b) The Union Government may assess and alter the followings under the work requirement of the State-owned Economic Organizations:
- (i) the increase and decrease of the receipts shown in the schedule (7) of this Law;
 - (ii) delegation and performance to the Ministry of Planning and Finance on behalf of the Union Government in accord with the

stipulations for alteration and construction of the measurement within the Budget estimate for the construction works and the changes of types, numbers and prices within Budget estimate for buying the machineries in the current expenditures and capital expenditures of an organization permitted under the schedule (8) of this Law;

- (iii) alteration and use of amount within each primary work project without altering such work projects except the alteration in the above clause (2) in the capital expenditure of an organization permitted under the schedule (8) of this Law;
 - (iv) alteration and use of amount in loans of an organization permitted under the schedule (8) of this Law;
 - (v) showing the objects and reasons case-wise for the matters in the revised estimate for the 2017-2018 financial year submitted to the Pyidaungsu Hluttaw with regard to such alteration of receipts and expenditures or in the actual accounts for alterations arisen after the submission of the revised estimate.
- (c) The Union Government may, with the approval of the Pyidaungsu Hluttaw, transfer the alteration of the current expenditures, capital expenditures and loans from an organization to any other organization or the alteration of the capital expenditure from one project to any other project within an organization. Such alteration of the receipts and expenditures shall be shown in the revised estimate for the 2017-2018 financial year submitted to the Pyidaungsu Hluttaw. The alteration arisen after the submission of the revised estimate 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 Union.

- (f) The Union Government may stipulate the amount for the required working capital for carrying out the functions or the required money for investment of the State-owned Economic Organizations to be able to take a loan from the State-owned banks established under the Myanmar Financial Institutions Law.
- (g) The expression “the State-owned Economic Organizations” contained in subsection (f) shall not be included the State-owned 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 of the Ministry of Planning and Finance.

Chapter III

Financial Powers of the State-owned Economic Organizations

- 23. (a) The State-owned Economic Organizations shall administer their functions by the supervision of the respective person in charge shown in the schedule (7) and (8).
- (b) Under the work requirement of the State-owned Economic Organizations, in respect of the increase and decrease in receipts shown in the schedule (7), alteration and construction of the measurement within the primary granted amount for the construction works in the current expenditures and capital expenditures of an organization permitted under the schedule (8), alteration of amount within each primary work project without altering the work projects in capital expenditures except the alteration of types, numbers and prices within the primary granted amount for buying the machineries or the alteration of amount in loans, the State-owned Economic Organizations may submit and alter with the permission of the Union Government.
- (c) After submitting to the Union Government, the State-owned Economic Organizations may, with the approval of the Pyidaungsu Hluttaw, alter the 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.

- (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 Performing outside the Union Budget Fund

- 24. (a) The Union Government shall stipulate the State-owned Economic Organizations that perform outside the Union Budget Fund. Such stipulation shall be reported to the nearest convening session of the Pyidaungsu Hluttaw together with the objects and reasons for the matters.
- (b) The State-owned Economic Organizations outside the Union Budget Fund shall carry out commercially and subsist on their own fund.
- (c) For the purpose of compiling the debit and credit of the State-owned Economic Organizations performing outside the Union Budget Fund, it shall be shown in the Union Budget.
- 25. (a) The respective persons assigned responsibility for the receipt and expenditure of the State-owned Economic Organizations performing outside the Union Budget Fund shall supervise and collect the receipts, and administer the expenditures as are shown against them in the schedule (9) and (10).
- (b) The respective persons who have performed the responsibility under subsection (a) may delegate their powers to the respective persons serving under them.
- (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accordance with relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.

- (d) The Union Government shall stipulate the amount of money to be contributed by the State-owned Economic Organizations performing outside the Union Budget Fund to the Union.
26. (a) The State-owned Economic Organizations performing outside the Union Budget Fund may, with the approval of the Union Government, alter the receipts and expenditures shown in the schedule (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 performing outside the Union Budget Fund.
- (c) The Union Government may stipulate the amount to be, in accordance with the stipulations, able to take loans from the State-owned banks established under the Myanmar Financial Institutions Law, the required money for carrying out the functions or for investment to the State-owned Economic Organizations performing outside the Union Budget Fund.

Part IV

Contingency Fund

27. (a) The expenditures incurred by the President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Superme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union, the Union Civil Services Board, the Union Ministries and Departments, the State-owned Economic Organizations and Region or State Governments from contingency fund shown in the column (4) of the schedule (4) may be carried out only for the expenditures not included in the budget estimate, being an contingency case in which expenditures must mandatorily be incurred by the Union Government within the financial year.
- (b) Any expenditure to be incurred from the contingency fund shall be made only by the decision of the Union Government.

- (c) The Union Government shall submit the matters incurred from the contingency fund to the nearest convening 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 who have been 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 the 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, by-laws, notifications, orders, directives and procedures.
30.
 - (a) The Union Government may alter the amounts shown in the schedule (11) and (12) of Cantonment Municipalities, if required according to function. Such alteration shall be shown in the revised estimate for the 2017-2018 financial year submitted to the Pyidaungsu Hluttaw and in the actual accounts for alterations arisen after the submission of the revised estimate 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 existing laws, rules, regulations, by-laws, notifications, orders, and directives as are relevant to them.

Part VI

Nay Pyi Taw Council

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

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

34. The Union Government may alter the amount shown in the schedule (13) and (14) of the Nay Pyi Taw Council, if required according to the functions. Such alteration shall be shown in the revised estimate for the 2017-2018 financial year submitted to the Pyidaungsu Hluttaw. The alterations arisen after the submission of the revised budget estimate 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 who have been assigned responsibility for the receipt and expenditure of the Nay Pyi Taw Development Committee shall supervise and collect the receipts, and administer the expenditures as are shown against them in the schedule (15) and (16).

- (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate their powers empowered to the respective persons serving under them.
 - (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
37. (a) The Union Government may alter the amount shown in the schedule (15) and (16) of the Nay Pyi Taw Development Committee, if required according to the functions. Such alteration shall be shown in the revised estimate for the 2017-2018 financial year submitted to the Pyidaungsu Hluttaw. The alterations arisen after the submission of the revised estimate 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 existing laws, rules, regulations, by-laws, notifications, orders, and directives as are relevant to them.

Part VIII

Central Bank of Myanmar

39. (a) The Central Bank of Myanmar shall subsist on its own funds and take the approval of the Pyidaungsu Hluttaw in carrying out its functions with its budget programme.
- (b) For the purpose of compiling the debit and credit of the Central Bank of Myanmar, it shall be shown in the Union Budget estimate.
40. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the Central Bank of Myanmar shall

supervise and collect the receipts, and administer the expenditures as are shown against them in the schedule (17) and (18).

- (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate their powers empowered to the respective persons serving under them.
- (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.

41. The receipts and expenditures shown in the schedule (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 for the 2017-2018 financial year submitted to the Pyidaungsu Hluttaw and the alterations arisen after the submission of the revised estimate 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 the 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 contributed to the Union by the Central Bank of Myanmar.
 - (c) The Central Bank of Myanmar shall, if the loss occurs when the financial year ends, set off the such loss against the general reserve accounts of the Central Bank of Myanmar.

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

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

Sd/ Htin Kyaw
President
The Republic of the Union of Myanmar

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

Schedule (1)
(kyats in million)

Serial Number	Subject	Responsible Person	Receipts											
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	Total
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			99.060									99.060
3	The Pyidaungsu Hluttaw	Speaker of the Pyidaungsu Hluttaw or a person delegated by the Speaker of the Pyidaungsu Hluttaw			17.400				663.600		995.400			1,676.400
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			0.400									0.400
6	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union			90.050									90.050
7	The Constitutional Tribunal of the Union	Chairperson of the Constitutional Tribunal of the Union or a person delegated by the Chairperson of the Constitutional Tribunal of the Union			0.050									0.050
8	The Union Election Commission	Chairman of the Union Election Commission or a person delegated by the Chairman of the Union Election Commission			1.200									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			38.600									38.600
10	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union			154.340				837.180		1,255.771			2,247.291
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			42.670									42.670
Total					443.970				1,500.780		2,251.171			4,195.921

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	9,902.465		5.000	10.004					9,917.469
2	The Union Government	The President of the Union or a person delegated by the President of the Union	1,575.906			69.568					1,645.474
3	The Pyidaungsu Hluttaw	Speaker of the Pyidaungsu Hluttaw or a person delegated by the Speaker of the Pyidaungsu Hluttaw	1,265.890	8.000		1,747.140					3,021.030
4	The Pyithu Hluttaw	Speaker of the Pyithu Hluttaw or a person delegated by the Speaker of the Pyithu Hluttaw	10,568.569			122.177					10,690.746
5	The Amyotha Hluttaw	Speaker of the Amyotha Hluttaw or a person delegated by the Speaker of the Amyotha Hluttaw	6,408.123			114.130					6,522.253
6	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union	15,740.000			8,315.881					24,055.881
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	813.062			24.684					837.746
8	The Union Election Commission	Chairman of the Union Election Commission or a person delegated by the Chairman of the Union Election Commission	9,296.990			1,263.911					10,560.901
9	The Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union	2,190.935			910.800					3,101.735
10	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union	3,817.629	9.418		2,583.935					6,410.982
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	7,813.970			1,452.759					9,266.729
Total			69,393.539	17.418	5.000	16,614.989					86,030.946

[illegible]

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
8	Foreign Affairs	The President of the Union or a person delegated by the President of the Union			1,787.000				23.142					1,810.142
9	President's Office	- ditto -												
10	Home Affairs	- ditto -			16,950.174						66,500.000			83,450.174
11	Defence	- ditto -			73,111.400									73,111.400
12	Border Affairs	- ditto -			225.106				3,555.000					3,780.106
13	State Counsellor's Office	- ditto -												
14	Information	- ditto -			15,297.217				511.720					15,808.937
15	Religious Affairs and Culture	- ditto -			9,860.944			28,388.890						38,249.834
16	Agriculture, Livestock and Irrigation	- ditto -			44,485.806	21,806.600		408.300	124,674.931	75,701.355	325,497.342			592,574.334
17	Transport and Communications	- ditto -			127,466.511				31,910.272		33,835.305			193,212.088
18	Natural Resources and Environmental Conservation	- ditto -			3,300.052				2,548.773			26.875		5,875.700
19	Electric power and Energy	- ditto -			1,039.913	2,822.635		3,532.485	1,291.650	11,590.722	146,873.266	1,666.240		168,816.911
20	Labour, Immigration and Population	- ditto -			30,993.814				880.000					31,873.814
21	Industry	- ditto -			1,571.079				501.450		1,185.000			3,257.529
22	Commerce	- ditto -			5,632.765			695.430	539.080			628.658		7,495.933
23	Education	- ditto -			20,139.768			5.000	47,297.169		52,062.975			119,504.912
24	Health and Sports	- ditto -			10,020.108			3.000	211,928.842		31,503.531			253,455.481
25	Planning and Finance	- ditto -			47,658.427	47,015.070		1.200	116,154.406	1,979.372	325,270.949			538,079.424
26	Construction	- ditto -			54,292.416			100.000	37,490.199		181,603.444	728.828		274,214.887
27	Social Welfare, Relief and Resettlement	- ditto -			46.450		9,501.676		993.225					10,541.351
28	Hotels and Tourism	- ditto -			17,969.332				3,053.560					21,022.892
29	Ethnic Affairs	- ditto -												
30	Pensions and Gratuities	- ditto -			136.126									136.126
31	Gratuities and Commuted Pensions	- ditto -												
	Total		6,481,008.890	511,609.873	481,984.408	71,644.305	9,501.676	33,134.305	583,353.419	89,271.449	1,164,331.812	3,050.601		9,428,890.738

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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
25	Contingency Fund	Responsible person who is authorized to administer the allotment from this Fund as shown in schedules 1,2,3and 7 or a person delegated by such responsible person	100,000.000								100,000.000
26	Grant and Loan to Kachin State Government	The President of the Union or a person delegated by the President of the Union			153,646.343						153,646.343
27	Grant and Loan to Kayar State Government	- ditto -			51,442.073						51,442.073
28	Grant and Loan to Kayin State Government	- ditto -			75,280.646						75,280.646
29	Grant and Loan to Chin State Government	- ditto -			132,527.636						132,527.636
30	Grant and Loan to Sagaing Region Government	- ditto -			177,120.409						177,120.409
31	Grant and Loan to Taninthargi Region Government	- ditto -			146,384.286						146,384.286
32	Grant and Loan to Bago Region Government	- ditto -			127,691.475						127,691.475
33	Grant and Loan to Magwe Region Government	- ditto -			142,988.150						142,988.150
34	Grant and Loan to Manadaly Region Government	- ditto -			108,296.823						108,296.823
35	Grant and Loan to Mon State Government	- ditto -			71,887.407						71,887.407
36	Grant and Loan to Rakhine State Government	- ditto -			142,393.030						142,393.030
37	Grant and Loan to Yangon Region Government	- ditto -			41,695.351						41,695.351
38	Grant and Loan to Shan State Government	- ditto -			218,629.782						218,629.782
39	Grant and Loan to Ayeyarwady Region Government	- ditto -			117,596.985						117,596.985
40	Grant to Region/State for Pyidaungsu Hluttaw Development Fund	- ditto -			32,200.000						32,200.000
Total			5,883,107.198	1,007,463.513	2,356,699.747	3,494,342.573	29,536.005	173,602.945	38,934.063		12,983,686.044

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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			19,944.100									19,944.100
2	State-owned Economic Organizations under Ministry of Agriculture, Livestock and Irrigation	- ditto -			65,000.000						27,255.000			92,255.000
3	State-owned Economic Organizations under Ministry of Transport and Communication	- ditto -			246,421.778				14,565.940		211,002.730			471,990.448
4	State-owned Economic Organizations under Ministry of Natural Resources and Environmental Conservation	- ditto -			296,073.050				59.250					296,132.300
5	State-owned Economic Organizations under Ministry of Electric Power and Energy	- ditto -			3,716,498.337				1,910.663		215,045.688			3,933,454.688
6	State-owned Economic Organizations under Ministry of Industry	- ditto -			145,203.981									145,203.981
7	State-owned Economic Organizations under Ministry of Planning and Finance	- ditto -			423,752.448				3,520.327		21,569.511			448,842.286
	Total				4,912,893.694				20,056.180		474,872.929			5,407,822.803

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State-owned Economic Organizations

Schedule(8)
(kyats in million)

Serial Number	Subject	Responsible Person	Expenditures of Union Budget						Working Capital for carrying out their functions with their own fund				Total
			Current Expenditure	Capital Expenditure	Debts		Investment in Organizations	Total Expenditure	Current Expenditure	Commercial Tax, Special Commercial Tax, Income Tax, Contribution to State	Capital Expenditure	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	13(10+11+12)	14(9+13)
1	State-owned Economic Organizations under Ministry of Information	The President of the Union or a person delegated by the President of the Union							17,261.976	795.555	1,958.611	20,016.142	20,016.142
2	State-owned Economic Organizations under Ministry of Agriculture, Livestock and Irrigation	- ditto -	55,297.100	655.938	26,557.200			82,510.238					82,510.238
3	State-owned Economic Organizations under Ministry of Transport and Communication	- ditto -	104,686.277	266,959.483		22,924.428		394,570.188	92,919.929	59,377.753	67,170.902	219,468.584	614,038.772
4	State-owned Economic Organizations under Ministry of Natural Resources and Environmental Conservation	- ditto -							109,396.253	179,013.843	314.955	288,725.051	288,725.051
5	State-owned Economic Organizations under Ministry of Electric Power and Energy	- ditto -	710,688.264	268,688.800		178,837.839		1,158,214.903	2,131,607.265	760,941.531	15,977.754	2,908,526.550	4,066,741.453
6	State-owned Economic Organizations under Ministry of Industry	- ditto -	97,808.610	97,503.195		85,091.450		280,403.255	91,472.472	4,064.205		95,536.677	375,939.932
7	State-owned Economic Organizations under Ministry of Planning and Finance	- ditto -	476,772.749	19,070.478			15,350.971	511,194.198					511,194.198
Total			1,445,253.000	652,877.894	26,557.200	286,853.717	15,350.971	2,426,892.782	2,442,657.895	1,004,192.887	85,422.222	3,532,273.004	5,959,165.786

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 and Communication	The President of the Union or a person delegated by the President of the Union			236,523.230				14,014.001		107,658.672			358,195.903
2	Yangon Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-			513,401.218						17,618.473			531,019.691
3	Mandalay Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-			239,052.098						18,766.850			257,818.948
	Total				988,976.546				14,014.001		144,043.995			1,147,034.542

State-owned Economic Organizations undertaken outside the Union Budget Fund

Schedule(10)
(kyats in million)

Serial Number	Subject	Responsible Person	Expenditures								
			Current Expenditure	Payment of interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total
							Disbursement of loans	Repayment of loans			
1	2	3	4	5	6	7	8	9	10	11	12
1	State-owned Economic Organizations under Ministry of Transport and Communication	The President of the Union or a person delegated by the President of the Union	206,207.423			134,198.286	8,543.850	15,922.050			364,871.609
2	Yangon Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-	485,062.828			43,976.016					529,038.844
3	Mandalay Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-	215,293.484			27,869.559					243,163.043
	Total		906,563.735			206,043.861	8,543.850	15,922.050			1,137,073.496

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Serial Number	Subject	Responsible Person	(Rupees in millions)									
			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	Cantonment Municipalities under the Ministry of Defence	The President of the Union or a person delegated by the Persident of the Union	1,174.000			42.000					1,216.000	
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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	590.064		800.000	24,776.451					26,166.515
	Total		590.064		800.000	24,776.451					26,166.515

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	542.278		28,865.956		11,014.935	134.600						40,557.769
Total			542.278		28,865.956		11,014.935	134.600						40,557.769

Serial Number	Subject	Responsible Person	Receipts											
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	Total
										Recovery of loans	Drawal of loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Central Bank of Myanmar	The President of the Union or a person delegated by the President of the Union			492,139.085						3,957.900			496,096.985
Total					492,139.085						3,957.900			496,096.985

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	343,222.579			2,670.246					345,892.825
	Total		343,222.579			2,670.246					345,892.825