

The Union of Myanmar
The State Peace and Development Council
The State Budget Law, 2010
(The State Peace and Development Council Law No. 7 / 2010)
The 8th Waning Day of Tagu, 1371 M.E.
(22nd March, 2010)

The State Peace and Development Council hereby enacts the following
 Law:

PART I

Title and Date of Effectiveness

1. (a) This Law shall be called the State Budget Law, 2010.
- (b) The provisions of this Law shall take effect commencing from 1st April, 2010 for the financial year 2010-2011.

PART II

The State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments

Chapter I
Receipts and Expenditures

2. The State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments shall carry out their functions in accordance with the State Budget Programme. In carrying out such functions, all receipts shall be credited to the State Budget and all expenditures payable shall be debited from the State Budget.
3. (a) The respective persons who have been assigned responsibility for the receipts and expenditures of the State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (1),(2),(3) and (4).
- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them.
- (c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of

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

4. (a) Out of the estimated receipts shown in Schedules (1) and (3), if foreign aids and loans received under Chapter III exceed the estimated amount, and if expenditures of those works which are to be incurred out of such excess amount received as foreign aids and loans are in excess of the sanctioned expenditures shown in Schedules (2) and (4), the Government may approve after scrutiny. Provided that, if expenditures to be incurred out of the State Budget in Kyats converted from the aforesaid foreign aids and loans are not covered by the sum shown in Schedules (2) and (4), then it may be incurred out of the reserve fund in accordance with the provisions of section 6.
 - (b) The Government shall submit matters relating to expenditures in excess permitted under sub-section (a) to the State Peace and Development Council, together with objects and reasons case-wise.
5. In respect of any alterations of sums shown in Schedules (1), (2), (3) and (4) under requirement of work, it shall be shown in the revised estimate budget for the 2010-2011 financial year submitted to the State Peace and Development Council.

Chapter II

Reserve Fund

6. (a) Expenditures incurred by the State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments out of the reserve fund shown in Schedule (4), column 12 shall be effected only in accordance with the following conditions:
 - (i) being expenditure which cannot be anticipated ;
 - (ii) being a case in which expenditure must be incurred within the financial year;
 - (iii) where transfer of budget heads cannot be effected or where there is no allotment for transfer of budget heads under the existing laws, rules, regulations and bye-laws.
- (b) Any expenditure from the reserve fund shall be made only by the decision of the Government.
- (c) The Government shall submit matters relating to expenditure to be incurred out of the reserve fund to the State Peace and Development Council together with objects and reasons case-wise.

7. The State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Departments shall not be allowed to submit supplementary budget of the State in respect of receipt of amounts in excess of or less than the estimated amount under this Law or appropriation of allotment by transferring budget heads within the sanctioned expenditure or expenditure incurred from the reserve fund or expenditure incurred with the sanction of the Government under section 4. Provided that, if expenditures in conformity with the conditions contained in section 6 are not covered by the reserve fund allowed under this Law, then such expenditures may be submitted to the State Peace and Development Council together with objects and reasons case-wise.

Chapter III

Taking of Loans

8. For the purpose of projects or for expenditures shown in the State Budget, the Government may take loans by issuing security bonds guaranteed by the State or debentures and by other means, within the country or from abroad. Reasonable rates of interest may be prescribed for such loans. Conditions for repayment, redemption or provision otherwise may also be stipulated.

9. Regarding loans obtained by issuing security bonds for covering the deficit in the budget of the previous financial year, new security bonds may be issued when payment of the loan becomes due.

10. The State Economic Organizations and Cantonment Municipalities may take loans from abroad for their projects, with the approval of the Government.

11. The Government may grant permission to any Government Department to borrow money from abroad for any project.

12. (a) The Government may empower the Minister of the Ministry of Finance and Revenue for carrying out wholly or partly the duties contained in this Chapter III.

(b) The Minister of the Ministry of Finance and Revenue may, on behalf of the State, furnish guarantees for taking of loans under this Chapter III .

13. During the financial year commencing from 1st April, 2010 and ending on 31st March, 2011 the total amount of loans actually received by execution of loan agreements under this Chapter III shall not exceed Kyats eighteen hundred thousand million.

PART III

State Economic Organizations

14. The State Economic Organizations shall carry out their functions in accordance with the State Budget Programme. In carrying out such functions, all receipts shall be credited to the State Budget and all expenditures payable shall be debited from the State Budget.

15. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the State Economic Organizations shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (5) and (6).
- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them.
- (c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
16. (a) The Government may alter the amounts shown in Schedules (5) and (6), if it becomes necessary for the functions of the State Economic Organizations. Such alterations shall be shown in the revised estimate budget for the 2010-2011 financial year submitted to the State Peace and Development Council, together with objects and reasons therefor.
- (b) The Government may determine the amount of money to be contributed by the State Economic Organizations towards the State.

PART IV

Cantonment Municipalities

17. The Cantonment Municipalities shall subsist on their own funds and shall carry out their functions in accordance with their Budget Programmes.
18. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of Cantonment Municipalities shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (7) and (8).
- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them.
- (c) Supervision and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
19. (a) The Government may alter the amounts shown in Schedules (7) and (8), if it becomes necessary for the functions of Cantonment Municipalities. Such alterations shall be shown in the revised estimate budget for the 2010-2011 financial year submitted to the State Peace and Development Council together with objects and reasons therefor.

- (b) The Government may permit Cantonment Municipalities to obtain money required for carrying out their functions or for investment from grants or loans.

20. The Cantonment Municipalities may collect only such rates and taxes permitted under the existing laws, rules, regulations, bye-laws, orders , directives as are relevant to them.

PART V

Development Committees and Municipalities

21. The Government may grant loans and contributions to the Development Committees and Municipalities.

(Sd.) Than Shwe

Senior General

Chairman

The State Peace and Development Council

The State Peace and Development Council,
Government, Chief Justice,

Serial Number	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the State Economic Organizations
1	2	3	4	5
			Kyats	Kyats
1	The State Peace and Development Council	Chairman of the State Peace and Development Council or a person delegated by the Chairman		
2	Union Election Commission	Chairman of the Union Election Commission or a person delegated by the Chairman		
3	Government	Prime Minister or a person delegated by the Prime Minister		
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice		
5	Attomey General	Attomey General or a person delated by the Attomey General		
6	Auditor General	Auditor General or a person delegated by the Auditor General		
Total				

Union Election Commission
Attorney General and Auditor General

Schedule(1)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
23,760,000							
16,000,000		150,000					
1,152,960,000							
15,000,000							
43,464,000		1,000					
1,251,184,000		151,000					

The State Peace and Development Council,
Government, Chief Justice,

Serial Number	Subject	Responsible Person	Current Expenditure
			Kyats
1	2	3	4
1	The State Peace and Development Council	Chairman of the State Peace and Development Council or a person delegated by the Chairman	4,673,374,000
2	Union Election Commission	Chairman of the Union Election Commission or a person delegated by the Chairman	75,000,000
3	Government	Prime Minister or a person delegated by the Prime Minister	665,184,000
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	4,663,512,000
5	Attomey General	Attomey General or a person delated by the Attomey General	2,574,552,000
6	Auditor General	Auditor General or a person delegated by the Auditor General	5,279,561,000
Total			21,530,670,000

Union Election Commission,
Attorney General and Auditor General

Schedule(2)

Expenditures						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disbursement of Loans	Payments of Loans		
5	6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	5,000,000	3,293,769,000				
		25,174,000				
		640,053,022,000				
		606,400,000				
		249,084,500				
		222,730,000				
	5,000,000	644,450,179,500				

Ministries and

Serial Number	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the State Economic Organizations
1	2	3	4	5
			Kyats	Kyats
3	Tax on extraction of forest products	Prime Minister or a person delegated by the Prime Minister	3,899,500,000	
4	Tax on extraction of mineral	- ditto -	33,965,000	
5	Tax on Fisheries	- ditto -	4,000,000,000	
6	Tax levied on rubber	- ditto -	500,000	
5	Receipts from the State Economic organizations	- ditto -		809,321,093,000
6	Foreign Affairs	- ditto -		
7	Defence	- ditto -		
8	Progress of Border Areas and National Races and Development Affairs	- ditto -		
9	Home Affairs	- ditto -		
10	Immigration and Population	- ditto -		
11	Religious Affairs	- ditto -		
12	Social Welfare, Relief and Resettlement	- ditto -		
13	Information	- ditto -		
14	Culture	- ditto -		
15	Education	- ditto -		
16	Health	- ditto -		
17	Sports	- ditto -		
18	Labour	- ditto -		
19	Forestry	- ditto -		
20	Agriculture & Irrigation	- ditto -		

Departments

Continuation of Schedule(3)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from investment in Organizations	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
45,200,000							
47,095,397,000							
10,171,200							
1,491,715,000							
1,110,023,000							
31,370,000							
100,570,000							
1,788,015,000							
185,000,000							
10,602,704,000			43,176,000				
9,821,609,000		1,200,000	91,514,000				
36,015,000		200,000	5,000,000				
50,085,000							
1,300,000,000			6,414,400			22,500,000	
10,176,262,000		103,000,000			69,905,000		

Ministries and

Serial Number	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the State Economic Organizations
1	2	3	4	5
			Kyats	Kyats
21	Livestock Breeding and Fischeies	Prime Minister or a person delegated by the Prime Minister		
22	Mines	- ditto -		
23	Industry No (1)	- ditto -		
24	Industry No (2)	- ditto -		
25	Science and Technology	- ditto -		
26	Energy	- ditto -		
27	Electric Power No (1)	- ditto -		
28	Electric Power No (2)	- ditto -		
29	Construction	- ditto -		
30	Transport	- ditto -		
31	Rail Transportation	- ditto -		
32	Communications, Posts and Telegraphs	- ditto -		
33	Commerce	- ditto -		
34	Hotels and Tourism Services	- ditto -		
35	Co - operative	- ditto -		
36	National Planning and Economic Development	- ditto -		
37	Finance and Revence	- ditto -		
38	Pensions and Gratuities	- ditto -		
	Total		1,027,608,663,000	809,321,093,000

Departments

Schedule(3) end

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from investment in Organizations	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
1,315,000,000		1,054,500,000					
311,100,000		150,000					
920,717,000							
1,270,000							
1,752,403,800			1,000,000				
50,000							
60,085,000					293,556,000		
5,673,192,000		100,000,000					
1,605,021,300							
2,615,469,000							
150,000,000							
2,919,985,000		1,000,000,000					
216,620,000							
547,950,000		1,500,000,000					
2,525,736,850		250,400,000					
10,037,525,800	78,113,300			289,833,900			
10,020,000							
114,506,281,950	78,113,300	4,009,450,000	146,831,400	289,833,900	363,461,000	22,500,000	

Ministries and

Serial Number	Subject	Responsible Person	Current Expenditure
			Kyats
1	2	3	4
1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	1,127,304,000
2	Defence	- ditto -	419,380,068,000
3	Tatmadaw Affairs	- ditto -	-
4	Progress of Border Areas and National Races and Development Affairs	- ditto -	6,430,665,000
5	Home Affairs	- ditto -	74,920,295,000
6	Immigration and Population	- ditto -	6,505,419,000
7	Religious Affairs	- ditto -	2,946,880,000
8	Social Welfare, Relief and Resettlement	- ditto -	6,043,268,000
9	Information	- ditto -	7,240,744,000
10	Culture	- ditto -	2,745,300,000
11	Education	- ditto -	249,810,340,000
12	Health	- ditto -	55,519,625,000
13	Sports	- ditto -	3,394,382,000
14	Labour	- ditto -	1,308,712,000
15	Forestry	- ditto -	14,160,436,000
16	Agiculture & Irrigation	- ditto -	73,721,695,000
17	Livestock Breeding and Fisheries	- ditto -	6,092,521,000

Departments

Schedule(4)

Expenditures							
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Reserve Fund
			Disbursement of Loans	Payments of Loans			
5	6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	29,080,000	730,050,840					
		430,428,302,000					
869,460	5,677,000,000	16,063,436,400		4,119,400			
	254,810,370	18,874,400,500					
	-	388,094,500					
	373,698,000	572,389,300					
37,000	158,966,000	8,656,584,900		176,000			
		6,644,020,520					
	25,000	2,050,063,150					
	492,100	13,096,000,100					
	3,321,000	14,235,000,100					
	25,022,000	1,933,000,000					
	250,000	288,544,550					
	765,500	3,701,290,480					
4,407,000	413,000	54,635,399,550		6,700,000			
	595,000	2,259,238,000					

Ministries and

Serial Number	Subject	Responsible Person	Current Expenditure
			Kyats
1	2	3	4
18	Mines	Prime Minister or a person delegated by the Prime Minister	2,043,102,000
19	Industry No (1)	- ditto -	1,462,430,000
20	Industry No (2)	- ditto -	1,040,400,000
21	Science and Technology	- ditto -	14,624,035,500
22	Energy	- ditto -	220,340,000
23	Electric Power No (1)	- ditto -	6,695,656,000
24	Electric Power No (2)	- ditto -	169,464,000
25	Construction	- ditto -	27,884,875,000
26	Transport	- ditto -	6,659,284,500
27	Rail Transportation	- ditto -	2,422,695,000
28	Communications, Posts and Telegraphs	- ditto -	183,400,000
29	Commerce	- ditto -	1,941,136,000
30	Hotels and Tourism Services	- ditto -	269,352,000
31	Co - operatives	- ditto -	5,873,700,000

Departments

Schedule(4)

Expenditures							
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Reserve Fund
			Disbursement of Loans	Payments of Loans			
5	6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	-	128,777,580					
	-	229,002,000					
	-	38,794,200					
	262,100	19,982,000,000					
	-	2,000,000					
21,100,000	-	56,422,989,400		8,265,000			
	-	24,000,000					
	-	147,633,336,000					
	830,000	28,081,469,660					
	-	2,021,180,980					
	1,300,000	6,596,600					
	320,000	184,756,000					
	210,000	13,619,200					
	-	299,190,500					

Ministries and

Serial Number	Subject	Responsible Person	Current Expenditure
			Kyats
1	2	3	4
32	National Planning and Economic Development	Prime Minister or a person delegated by the Prime Minister	5,613,450,000
33	Finance and Revenue	- ditto -	9,466,033,000
34	Pensions and Gratuities	- ditto -	33,526,539,000
35	Gratuities and Commuted Pensions	- ditto -	26,473,461,000
36	Reserve Fund	Responsible person who is authorized to administer the allotment from this Fund as shown in Schedules 1.2 & 3 or a person delegated by such responsible person	
	Total		1,077,950,007,000

Departments

Schedule(4) end

Expenditures							
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Reserve Fund
			Disbursement of Loans	Payments of Loans			
5	6	7	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	2,261,300	4,474,000,300					
313,874,721,000	67,975,660,000	1,741,881,600		230,110,000	17,500,000	30,000	
							100,000,000
313,901,134,460	74,505,281,370	835,841,408,910		249,370,400	17,500,000	30,000	100,000,000

State Economic

Serial Number	Subject	Responsible Person	Receipts from the State Economic Organizations	
			Taxes	
1	2	3	4	5
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats
	Total			

Organizations

Schedule(5)

Receipts						
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from investment in Organizations
				Recovery of Loans	Drawal of Loans	
6	7	8	9	10	11	12
Kyats 2,849,732,281,000	Kyats	Kyats 24,116,419,000	Kyats	Kyats	Kyats 1,811,137,000	Kyats
2,849,732,281,000		24,116,419,000			1,811,137,000	

State Economic

Serial Number	Subject	Responsible Person	Current Expenditure
1	2	3	4
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats 2,977,413,985,000
	Total		2,977,413,985,000

Organizations

Schedule(6)

Expenditures						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disbursement of Loans	Payments of Loans		
5	6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
		315,740,519,450		792,395,000		
		315,740,519,450		792,395,000		

Cantonment

Serial Number	Subject	Responsible Person	Receipts	
			Taxes	Receipts from the State Economic Organizations
1	2	3	4	5
1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats
	Total			

Municipalities

Schedule(7)

Receipts							
Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from investment in Organizations	Savings
				Recovery of Loans	Drawal of Loans		
6	7	8	9	10	11	12	13
Kyats 295,200,000	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
295,200,000							

Cantonment

Serial Number	Subject	Responsible Person	Current Expenditure
1	2	3	4
1	Cantonment Municipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	Kyats 352,536,000
	Total		352,536,000

Municipalities

Schedule(8)

Expenditures						
Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
			Disbursement of Loans	Payments of Loans		
5	6	7	8	9	10	11
Kyats	Kyats	Kyats 102,441,000	Kyats	Kyats	Kyats	Kyats
		102,441,000				