



CITIZEN'S  
BUDGET  
Year 2017-2018

2017-2018 Fiscal Year

# Budget Information



Design - Nyo Ko Naing (Katha)

# **Budget Information for 2017-2018 Fiscal Year (Citizen's Budget)**

May 31, 2017

The "Citizen's Budget Year 2017-2018" book has been translated and distributed by Spectrum - Sustainable Development Knowledge Network with the support of The Asia Foundation. Much care has been taken to make translation accurate, however any errors in translation are the responsibility of Spectrum and we apologise in advance for these.

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## Preface

1. The Government of the Union of Myanmar submitted the Union Budget and Union Budget Bill (2017) to Pyidaungsu Hluttaw after receiving approval from the Financial Commission at the meeting section number (1/2017) held on 9-1-2017. Pyidaungsu Hluttaw approved and enacted the law on 17-3-2017, and the President signed it on 24.3.2017 and enacted the Union Budget Law (2017).
2. To ensure the effective management of the appropriated funds in accordance with the law, the Ministry of Planning and Finance issued the terms and conditions by which Ministry and Departments comply for implementing re-appropriation, tender invitation, foreign grant receipt, loan receipt, emergency fund, currently suspended projects, foreign exchange and general affairs for 2017-2018 fiscal year. To ensure consistent and effective application of the execution of financial matters, a modern Myanmar's Financial Management Regulations (2017) was issued.
3. To promote budget transparency in line with international practice, budget proposals, laws, publications, reports to which public should have access to have been circulated on websites, newspapers and publications. Based on the Union Budget Law (2017), Citizen's Budget for 2017-2018 fiscal year is now published as a milestone for budget transparency.
4. Therefore, I am delighted to report that the Government is executing in accordance with the first clause of the Economic Policy of the Union, which is "expanding our financial resources through transparent and effective public financial management system".

U Kyaw Win  
Union Minister  
Ministry of Planning and Finance

## Economic Policy of the Union of Myanmar

- (1) Expanding our financial resources through transparent and effective public financial management.
- (2) Improving the operations of state-owned enterprises, and privatizing those state-owned enterprises that have the potential to be reformed, while promoting and assisting small and medium enterprises as generators of employment and growth.
- (3) Fostering the human capital that will be needed for the emergence of a modern developed economy, and improving and expanding vocational education and training.
- (4) Prioritizing the rapid development of fundamental economic infrastructure such as electricity generation, roads and ports, and establishing a data ID card system, a digital government strategy, and an e-government system.
- (5) Creating employment opportunities for all citizens including those returning from abroad, and giving greater priority in the short term to economic enterprises that create many job opportunities.
- (6) Establishing an economic model that balances agriculture and industry, and supports the holistic development of the agriculture, livestock and industrial sectors, so as to enable rounded development, food security, and increased exports.

- (7) Asserting the right of individuals to freely pursue the economic opportunities they choose, so as to enable private sector growth in line with a market economy system; formulating specific policies to increase foreign investment; and strengthening property rights and the rule of law.
- (8) Achieving financial stability through a finance system that can support the sustainable long-term development of households, farmers and businesses.
- (9) Building environmentally sustainable cities, upgrading public services and utilities, expanding public spaces, and making greater efforts to protect and conserve our cultural heritage.
- (10) Establishing a fair and efficient tax system in order to increase government revenues, and protecting individual rights and property rights through enacting laws and regulations.
- (11) Establishing technical systems and procedures to support intellectual property rights that can encourage innovation and the development of advanced technology.
- (12) Identifying the changing and developing business environment both in ASEAN and beyond, so as to enable our own businesses to situate themselves to take advantage of potential opportunities.

## Fiscal Policy

### Tax Policy

- (1) The purpose of tax collection is not just for government expenditure, but also ensure the right circulation of money through harmonized budget system
- (2) To control inflation
- (3) To stabilize domestic consumption, investment and saving by tax system
- (4) To support the stability of commodity price
- (5) To ensure fair distribution of revenue and promote economic development

### Expenditure Policy

- (1) To increase spending the expenditure on education, healthcare and social welfare
- (2) To prioritize the spending that benefits public immediately
- (3) To scrutinize and permit the structure and recruitment of staff
- (4) To identify priorities and postpone the projects that are not necessarily urgent
- (5) To undertake procurement systematically
- (6) To analyze and accept foreign grant receipts and loans
- (7) To increase spending on rural development, electrification, potable water and irrigated water

## Eight Budget Documents that measure budget transparency internationally

1. Pre-Budget Statement
2. Executive's Budget Proposal
3. Enacted Budget
4. Citizen's Budget
5. In-Year Reports
6. Mid-Year Review
7. Year End Report
8. Audit Report

### Budget Transparency

As an endeavor to promote budget transparency, the Budget Department under the Ministry of Planning and Finance released documents (number 2, 3, 4, 5, and 7) on the Ministry website for 2016-2017 fiscal year. Again, further level of budget transparency will be promoted and publications will be released to the public for 2017-2018 fiscal year.

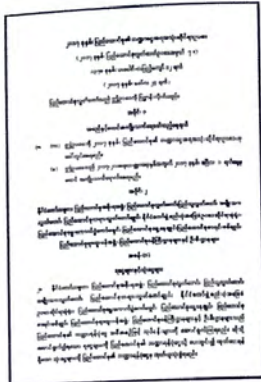
Citizen's Budget publication is a clear and concise document that explains revenue and expenditure to citizens....





## Union Budget Law (2017)

1. On behalf of the Union Government, the minister of the Ministry of Planning and Finance submitted the Union Budget Bill to Pyidaungsu Hluttaw on the first day (30-1-2017) of fourth regular meeting of the second session.
2. Pyidaungsu Hluttaw enacted the Union Budget Law (2017) on the seventeenth day (17-3-2017) of fourth regular meeting.
3. The President signed the Union Budget Law (2017) on (24-3-2017) and specified as the Pyidaungsu Hluttaw Law No. (7).
4. The Union Budget Law comprises eight chapters and 42 sections as well as Table 1 to Table 18.
5. Chapter (4) of the law is about the **Reserve Fund** under the Union Budget Law (2016). This year, chapter (4) of the Union Budget Law (2017) was amended to the **Contingency Fund**.
6. Under the Union Budget Law (2017),
  - a) K 100 billion was appropriated for the **Contingency Fund**.
  - b) It is intended for necessary contingency expenditure for Union Government.
  - c) Any expenditure to be incurred from the contingency fund shall only be made by the decision of the Union Government.
  - d) The Union Government shall submit cases that require contingency funds, together with objects and reasons for each case, to the nearest convening session of the Pyidaungsu Hluttaw.



## Government's Economic and Fiscal Data for 2017-2018 Fiscal Year

1	Gross Domestic Product (GDP)	K 91,319 billion
2	GDP Growth Rate	7.0%
3	Union's Total Revenue Estimate	K 16,605 billion
4	Union's Total Expenditure Estimate	K 20,594 billion
5	Union's Total Deficit Estimate	K 3,989 billion
6	Deficit to GDP Ratio	4.37%
7	Union's Total Tax Revenue Estimate	K 6,481 billion
8	Tax to GDP Ratio	7.1%
9	Estimate of Export	US \$ 14,000 million
10	Estimate of Import	US\$ 15,000 million
11	Estimate of Trade Deficit	US\$ 1,000 million
12	Average Inflation Rate	7.9%
13	Per Capita GDP	K 1,710,582

### Union's Revenue, Expenditure and Deficit for 2017-2018 Fiscal Year

Kyats in Billion

Subject	Union	Region/State	Total	% of GDP
<b>Revenue</b>	<b>16,604.597</b>	<b>2,474.942</b>	<b>19,079.539</b>	<b>20.89%</b>
Current Revenue	14,455.362	*2,302.664	16,758.026	18.35%
Capital Revenue	267.455	78.617	346.072	0.38%
Financial Revenue	1,881.780	93.661	1,975.441	2.16%
<b>Expenditure</b>	<b>20,594.165</b>	<b>2,474.942</b>	<b>23,069.107</b>	<b>25.26%</b>
Current Expenditure	**15,511.087	950.831	16,461.918	18.03%
Capital Expenditure	4,487.777	1,516.911	6,004.688	6.57%
Financial Expenditure	595.301	7.200	602.501	0.66%
<b>Deficit</b>	<b>3,989.568</b>	<b>-</b>	<b>3,989.568</b>	<b>4.37%</b>
<b>GDP</b>			<b>91,319.433</b>	

\* Out of Region/State current revenue of K 2,302.664 billion, K 1,707.580 billion is provided by the Union's Fund.

\*\* Out of Union's current expenditure of K 15,511.087 billion, K 1,707.580 billion is provided by the Union to the States and Regions.

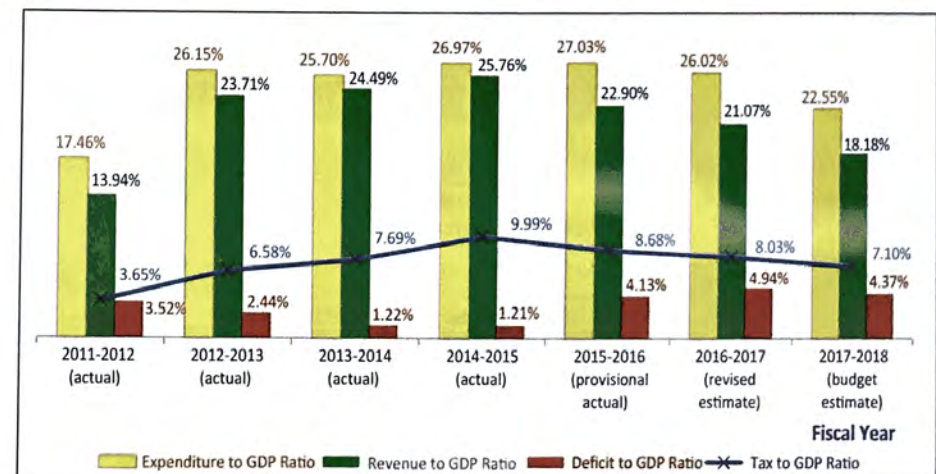


### Gross Domestic Product (GDP) 2013-2014 Fiscal Year to 2017-2018 Fiscal Year

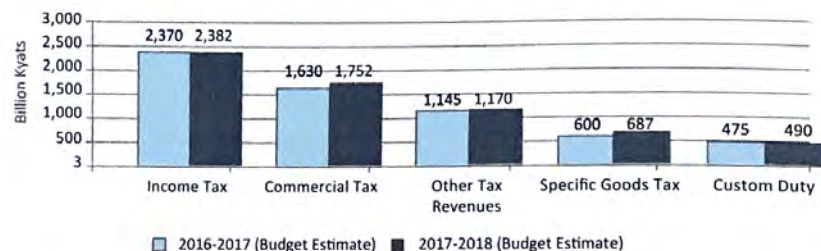
Subject	2013-2014 (Actual)	2014-2015 (Actual)	2015-2016 (Provisional Actual)	2016-2017 (Year-end Estimate)	2017-2018 (National Planning)
GDP value (Yearly price) (Kyats in Million)	58,011,626.0	65,261,890.2	72,714,021.2	81,127,983.4	91,319,432.7
GDP value (Normal price) (Kyats in Million)	48,879,158.5	52,785,050.8	56,476,225.1	59,678,776.8	63,843,039.0
GDP Growth Rate (Normal price) (in percentage)	8.4%	8.0%	7.0%	5.7%	7.0%
Per Capita GDP (Kyat)	1,133,394	1,254,582	1,386,376	1,533,205	1,710,582

Source: Planning Department, Ministry of Planning and Finance

### Union Revenue, Expenditure, Deficit, and Tax to GDP Ratios from 2011-2012 Fiscal Year to 2017-18 Fiscal Year



### Union Tax Revenue (Estimate)



### Union's Tax Revenue Projection for 2017-2018 Fiscal Year

(Kyats in Million)

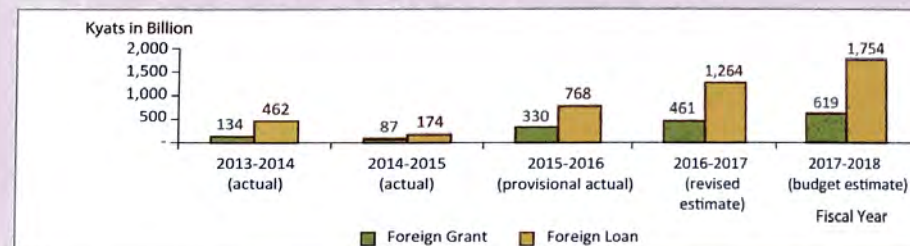
No.	Type of Tax	2016-2017 Budget Estimate	2017-2018 Budget Estimate
1	Excise duty tax	940.311	940.311
2	Commercial tax	1,629,929.745	1,752,443.232
3	Import licence fees	5,762.000	5,000.000
4	State lottery	30,000.000	47,356.258
5	Fees for vehicle, driving licence and business licence	181,470.000	170,580.000
6	Stamp duty	37,710.000	47,689.312
7	Tax for inserting nucleus in the oyster	460.000	640.000
8	Licence fee for tour licence/hotel and guest house licence/ transportation licence/ tour guide business licence	667.791	717.840
9	Specific Goods tax	600,000.000	687,299.931
10	Income tax	2,370,434.645	2,382,000.000
11	Customs duty	475,000.000	490,000.000
12	Taxes collected on land	1.485	1.485
13	Water tax	13.723	95.118
14	Embankment tax	0.025	0.025
15	Tax collected on the extraction of forest materials	2,886.265	2,296.775
16	Tax collected on the extraction of minerals materials (excluding minerals for raw industrial materials and decorative stones)	3.855	3.855
17	Tax on fisheries	1,303.800	1,503.800
18	Tax collected on the production of oil and natural gas	710,613.714	278,623.086
19	Tax on mineral and gemstones	19,540.000	27,143.542
20	Tax collected on communication services	142,595.149	576,248.000
21	Tax levied on electricity generated by water resources which is provided free of charge.	10,426.320	10,426.320
	<b>Total</b>	<b>6,219,758.828</b>	<b>6,481,008.890</b>

### Percentage for Each Type of Union Tax and Duty For 2017-2018 Fiscal Year (Estimate)



Income Tax 37% Commercial Tax 27% Other Tax Revenues 18% Specific Goods Tax 12% Customs Duty 7%

### Operating Expenditures linked to Foreign Grants and Loans for each Fiscal Year



### Balance of Union's Debt owed to Domestic and Foreign Creditors by Each Fiscal Year

(Kyats in Billion)

Fiscal Year	Domestic Debt	% of GDP	Foreign Debt	% of GDP
2011-12	9,938	21.3%	*6,335	13.6%
2012-13	10,824	21.1%	*7,301	14.2%
2013-14	12,014	20.3%	9,561	16.1%
2014-15	12,487	18.9%	9,545	14.4%
2015-16	15,724	21.4%	12,246	16.7%
2016-17 (until 31.12.2016)	16,334	20.1%	10,653	13.1%

Remark:\* Late Fees are not included.

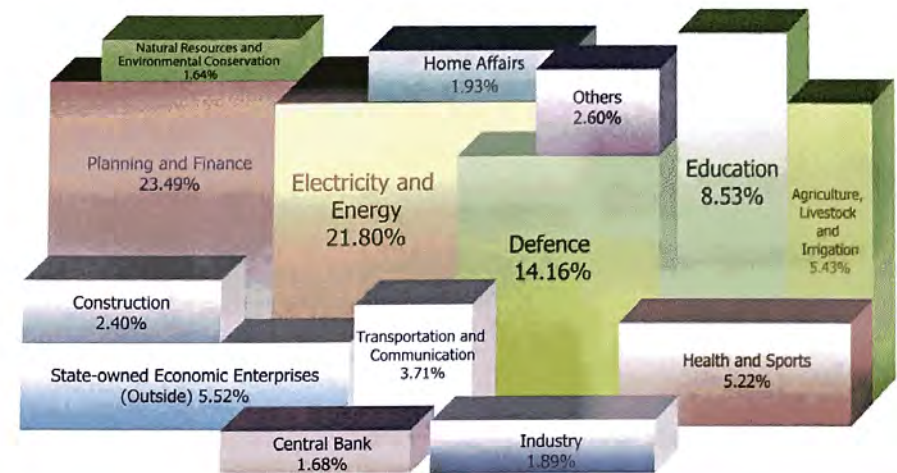
Source: Treasury Department, Ministry of Planning and Finance

## Operating Expenditures Linked to Foreign Grant and Foreign Loan Accounts for 2017-2018 Fiscal Year

(Kyats in Billion)

No	Ministry/Organization	Foreign Grant	Foreign Loan
1	Office of Pyidaungsu Hluttaw	663.600	995.400
2	Office of the Union Auditor General	837.180	1,255.771
3	Ministry of Foreign Affairs	23.142	-
4	Ministry of Home Affairs	-	66,500.000
5	Ministry of Border Affairs	3,555.000	-
6	Ministry of Information	511.720	-
7	Ministry of Agriculture, Livestock and Irrigation	124,674.931	325,497.342
8	Ministry of Transport and Communication	46,476.212	244,838.035
9	Ministry of Natural Resource and Environmental Conservation	2,608.023	-
10	Ministry of Electricity and Energy	3,202.313	361,918.954
11	Ministry of Labour, Immigration and Population	880.000	-
12	Ministry of Industry	501.450	1,185.000
13	Ministry of Commerce	536.580	-
14	Ministry of Education	47,297.169	52,062.975
15	Ministry of Health and Sports	211,928.842	31,503.531
16	Ministry of Planning and Finance	119,674.520	346,840.460
17	Ministry of Construction	37,490.199	181,603.444
18	Ministry of Social Welfare, Relief and Resettlement	993.225	-
19	Ministry of Hotel and Tourism	3,053.560	-
20	Central Bank of Myanmar	-	3,957.900
	<b>State-owned Economic Enterprises undertaken outside the Union's Fund</b>		
21	Ministry of Transportation and Communication	14,014.001	99,114.822
22	Yangon/Mandalay Electricity Supply Corporation	-	36,385.323
	<b>Total</b>	<b>618,921.667</b>	<b>1,753,658.957</b>

## Percentage of Budget Allocation to Union Organizations and Ministries for 2017-2018 Fiscal Year (out of Union total budget)



### Organizations and Ministries constituted in other 2.60%

1. Border Affairs	0.52%	8. Commerce	0.06%
1. State Administrative Organizations	0.42%	9. Hotel and Tourism	0.04%
2. Information	0.29%	10. Ethnic Affairs	0.02%
3. Foreign Affairs	0.28%	11. State Counselor's Office	0.01%
4. Social Welfare, Relief and Resettlement	0.25%	12. Naypyitaw Council	0.13%
5. Labour, Immigration and Population	0.17%	13. Naypyitaw Development Committee	0.19%
6. Religious Affairs and Culture	0.14%	14. Social Security Board (outside Union Fund Programme)	0.07%
		15. Cantonment Municipalities	0.01%

- The Ministry of Planning and Finance expenditure, 23.49% includes K 4,246.560 billion which is 20.62% spent for the nation from Union Account. So, the Ministry's expenditure is only K 590.340 billion, which is 2.87%.
- The enterprises from State-owned Economic Enterprises (operating outside of Union Fund) are Myanmar Port Authority, Myanmar Shipyard Enterprise, Myanmar National Airline, Yangon Electricity Supply Corporation and Mandalay Electricity Supply Corporation.

## The Revenue Target of Union's Organizations and Ministries for 2016-2017 and 2017-2018 Fiscal Years

(Kyats in Million)

No	Department/Organization	2016-2017 Fiscal Year		Budget Estimate for 2017-2018 Fiscal Year
		Budget Estimate	Revised Estimate	
		2,405.890	2,398.441	4,195.921
1	State Administrative Organization		0.622	
1	President Office	78.690	78.690	99.060
2	Office of the Union Government	1,211.900	1,222.250	1,676.400
3	Office of the Pyidaungsu Hluttaw	0.200	1.053	0.200
4	Office of the Pyithu Hluttaw	0.200	0.200	0.400
5	Office of the Amyotha Hluttaw	284.850	175.215	90.050
6	Office of the Supreme Court of the Union	0.030	0.050	0.050
7	Office of the Constitutional Tribunal of the Union	1.200	20.927	1.200
8	Office of the Union Election Commission	26.475	26.475	38.600
9	Office of the Attorney General of the Union	773.865	828.393	2,247.291
10	Office of the Auditor General of the Union	28.480	44.566	42.670
11	Union Civil Services Board	15,296,571.314	15,204,819.021	14,836,618.423
2	Ministries			
1	Foreign Affairs	1,521,473	1,521.508	1,810.142
2	President's Office			
3	Home Affairs	17,007.043	17,895.850	84,395.850
4	Defence	97,043.367	86,881.298	73,111.400
5	Border Affairs	3,336.880	6,465.267	3,780.106
6	State Counselor's Office			
7	Information	36,078.518	37,378.560	35,753.037
8	Religious Affairs and Culture	6,930.694	17,294.277	38,249.834
9	Agriculture, Livestock and Irrigation	551,007.052	567,847.064	686,333.134
10	Transportation and Communications	1,144,895.806	1,245,518.390	1,412,030.536
11	Natural Resources and Environmental Conservation	578,304.836	471,366.570	332,088.317
12	Electricity and Energy	5,627,112.075	5,112,385.705	4,391,321.005

No	Department/Organization	2016-2017 Fiscal Year		Budget Estimate for 2017-2018 Fiscal Year
		Budget Estimate	Revised Estimate	
13	Labour, Immigration and Population	30,662.912	31,621.503	31,873.814
14	Industry	320,150.618	309,730.652	148,461.510
15	Commerce	16,766.235	17,312.712	12,495.933
16	Education	99,224.621	163,941.057	119,504.912
17	Health and Sports	68,341.796	75,577.967	253,455.481
18	Planning and Finance	6,319,246.715	6,671,912.006	6,905,456.442
19	Construction	333,033.159	329,010.612	274,214.887
20	Social Welfare, Relief and Resettlement	1,108.499	1,809.100	10,541.351
21	Hotels and Tourism	44,799.015	39,348.923	21,740.732
22	Ethnic Affairs			
3	Central Bank of Myanmar	435,051.972	549,208.475	496,096.985
4	Cantonment Municipalities	1,124.658	1,118.176	1,206.508
5	Naypyitaw Council	22.228	117.093	106.423
6	Naypyitaw Development Committee	39,431.434	46,710.277	40,557.769
7	State-owned Economic Enterprises undertaken Outside the Union's Fund	1,155,185.807	1,236,704.178	1,147,034.542
8	Social Security Board	49,198.250	54,320.818	78,780.000
	<b>Total (1+2+3+4+5+6+7+8)</b>	<b>16,978,991.553</b>	<b>17,095,396.479</b>	<b>16,604,596.571</b>

Remark: The above revenue includes foreign grants and loans.

## Budget Appropriation for Union Organizations and Ministries for 2016-17 and 2017-2018 Fiscal Years

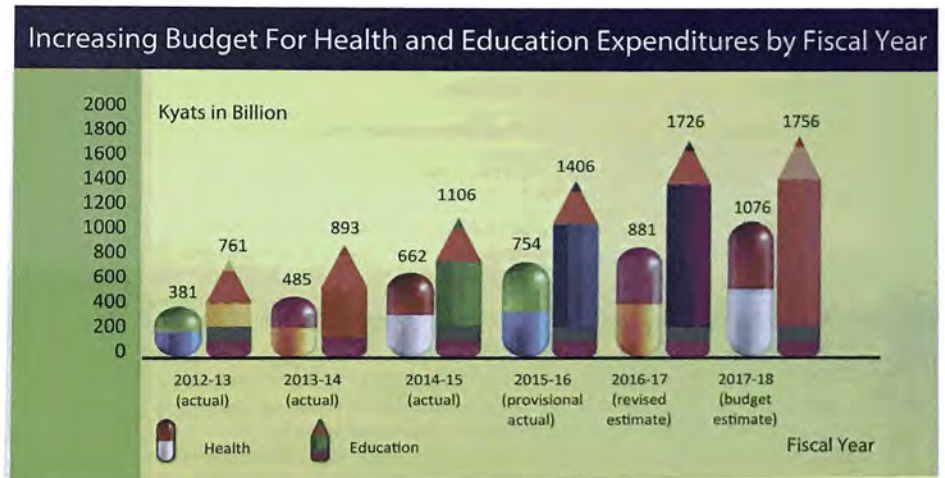
(Kyats in Million)

No	Department/Organization	2016-2017 Fiscal Year		Budget Estimate for 2017-2018 Fiscal Year
		Budget Estimate	Revised Estimate	
1	State Administrative Organizations	92,447.059	92,970.474	86,030.946
1	President Office	10,909.909	10,909.909	9,917.469
2	Office of the Union Government	1,862.525	1,862.525	1,645.474
3	Office of the Pyidaungsu Hluttaw	4,126.295	4,403.797	3,021.030
4	Office of the Pyithu Hluttaw	13,614.430	13,614.430	10,690.746
5	Office of the Amyotha Hluttaw	8,257.401	8,257.401	6,522.253
6	Office of the Supreme Court of the Union	23,374.059	23,496.862	24,055.881
7	Office of the Constitutional Tribunal of the Union	816.921	816.921	837.746
8	Office of the Union Election Commission	15,309.410	15,309.410	10,560.901
9	Office of the Union Attorney General of the Union	2,023.214	2,040.975	3,101.735
10	Office of the Union Auditor General of the Union	4,247.998	4,311.847	6,410.982
11	Union Civil Services Board	7,904.897	7,946.397	9,266.729
2	Ministries	18,659,799.327	19,292,731.224	18,942,851.830
1	Foreign Affairs	50,883.623	51,904.108	57,192.589
2	President Office			
3	Home Affairs	300,967.243	342,328.832	397,628.639
4	Defense	2,900,663.544	3,000,664.795	2,915,427.434
5	Border Affairs	111,123.763	119,775.666	107,602.848
6	State Counselor's Office	2,075.849	2,224.010	2,270.162
7	Information	58,249.083	59,370.473	60,054.967
8	Religious Affairs and Culture	31,651.053	32,581.307	28,321.133
9	Agriculture, Livestock and Irrigation	1,174,548.735	1,279,240.645	1,118,624.548
10	Transport and Communication	869,607.243	901,874.327	763,398.200
11	Natural Resources and Environmental Conservation	389,577,506	373,813.280	338,950.244
12	Electricity and Energy	4,927,974.210	4,878,850.605	4,488,959.371
13	Labour, Immigration and Population	34,590.814	34,869.047	36,108.015
14	Industry	563,447.074	573,058.669	389,238.009
15	Commerce	15,102.841	14,602.841	13,340.657
16	Education	1,630,945.873	1,726,539.333	1,756,041.024
17	Health and Sports	850,644.706	881,003.781	1,076,100.401

(Kyats in Million)

No	Department/Organization	2016-2017 Fiscal Year		Budget Estimate for 2017-2018 Fiscal Year
		Budget Estimate	Revised Estimate	
18	Planning and Finance	4,220,174.464	4,442,656.043	4,836,899.998
19	Construction	503,005.435	551,302.870	493,910.325
20	Social Welfare, Relief and Resettlement	18,520.892	19,916.799	51,728.054
21	Hotels and Tourism	4,450.796	4,559.213	7,453.413
22	Ethnic Affairs	1,594.580	1,594.580	3,601.799
3	Central Bank of Myanmar	308,183.833	384,098.625	345,892.825
4	Cantonment Municipalities	1,153.500	1,237.086	1,216.000
5	Naypyitaw Council	10,230.380	18,182.948	26,166.515
6	Naypyitaw Development Committee	39,423.653	46,700.023	39,675.447
7	State-owned Economic Enterprises undertaken outside the Union Fund	1,140,950.558	1,253,156.230	1,137,073.496
8	Social Security Board	14,452.323	16,513.005	15,257.739
	<b>Total (1+2+3+4+5+6+7+8)</b>	<b>20,266,640.633</b>	<b>21,105,589.615</b>	<b>20,594,164.798</b>

Remark: The above expenditures include the operating expenses that are linked to foreign grant and loan accounts.





## Excerpt from Educational Expenditures for 2017-2018 Fiscal Year

(Kyats in Million)

1	President's Scholarships	11,666.325
2	Higher Education Department's scholarships/ school grants	9,797.147
3	Construction of 36 education buildings (universities, degree colleges, colleges)	52,018.776
4	Construction of 76 hostels (universities, degree colleges, colleges)	53,112.646
5	National Education Strategic Plan related projects	196.917
6	Equipping Youth for Employment Sector Development Program (ADB loan)	12,602.475
7	The activities supported by UNICEF funding	1,976.580
8	Myanmar Educational Quality Improvement Program -- My EQIP (AusAid Funding)	3,236.947
9	Japanese, Human Resources Development Scholarships (JDS) funded by Japan (JICE)	6,952.965
10	Free Education for primary, middle and high school education	43,545.000
11	Award for scholarships for middle and higher education	2,059.633
12	Education grant for primary, middle and higher education (including border and boarding)	3,703.385
13	School Grant (Union Government+ World Bank)	61,015.999
14	Education Grant (Union Government + World Bank)	12,522.276
15	Construction of additional 2,580 basic education schools	131,593.635
16	Wages for 337 volunteer teachers contributing to Rakhine State's social economic development	514.350
17	Wages paid for 20,673 ethnic language teachers	6,217.260
18	Paying daily wages for 2,233 high school teachers on regional contract	1,768.536
19	School union celebration, physical/ intellectual awards to outstanding students	10,379.650
20	Salaries for 430,391 teachers who are already assigned and 10,517 teachers who are to be recruited	914,150.496
21	Literacy campaign and reading enhancement trainings	480.000
22	Non-formal primary education for 65 townships, 1 township for non-formal middle education	969.000
23	Renovation and construction of buildings/facilities to establish TVET Campus	2,705.552
24	Renovation and construction of buildings, procurement of teaching-aids, office equipments, and furniture to open Insein government technical institute (GTI) and construction of government vocational school building (at Wai Bar Gi)	4,877.363
25	Recruitment of teachers and staffs at Government Technical Institutes (GTIs), Government Technical High School, Training and Departments	942.060

Source: Ministry of Education

## Excerpt from Health Expenditure for the Fiscal Year of 2017-2018



(Kyats in Million)

1	Contribution for the procurement of vaccines for GAVI* project	1,561.238
2	Procurement of medicine for Extended Immunization under UNICEF "Vaccine Independence Initiative (VII)" programme	6,378.334
3	Procurement of medicine used for maternity and reproduction related works	3,555.000
4	Procurement of medicine by Union and Regions/States	50,500.000
5	Procurement of medicines and office machineries	20,199.840
6	Procurement of medicines for tuberculosis, venereal disease and malaria under UNOPS' and Public Health Department's programme	20,145.000
7	The appropriation of salaries to recruit new healthcare staff in Public Health Department	859.500
8	Construction of 9 District Public Health Offices, 8 Township Public Health Offices and 1 three-story, with 4 rooms in each level, building for staff.	4,027.750
9	Construction of hospital buildings for Medical Service Department	91,370.939
10	Construction of staff housing buildings	57,818.191
11	Procurement of medical equipment	49,017.754
12	Procurement of medicines, laboratory equipment and radiographic equipment	120,000.000
13	Repair and maintenance of medical and office equipment	7,382.529
14	Repair and maintenance of patient wards, operation theatre, laboratory, radiographic room and medicine storage facilities	21,952.478
15	Construction of laboratory, student housing, ultrasound building, dormitories and teaching rooms at Institute of Medicine 1 (Yangon), University of Dental Medicine (Mandalay), University of Pharmacy (Mandalay), Institute of Medicine (Magway) and Institute of Medicine (Taunggyi)	5,297.400
16	Salaries for the recruitment of 1964 new staffs in Health Human Resources Department and 296 traditional medical doctors in Traditional Medicine Department	2,709.000 510.450

Source: Ministry of Health

\* Global Alliance for Vaccines and Immunization (GAVI)



**Excerpt from the Expenditure for The Ministry of Social Welfare, Relief and Resettlement for the Fiscal Year of 2017-2018**  
(Kyats in Million)

Extended Child/Infant Protection Programmes		
1	Providing financial assistance to the leaders of maternal groups and to nutrition for infants; 160 groups	365.600
2	Providing extended care to the one hundred under aged child soldiers who were discharged from military service	20.000
3	Implementing children playgrounds for 50 IDP camps	75.000
Extended Social Protection Programmes		
4	In Rakhine State, providing 42,781 pregnant women and their new born babies under the age of two K 15,000 each per month for 12 months	7,700.580
5	In Naga Self-Administered Zone, providing 2,920 pregnant women and their new born babies under the age of two K 15,000 per month each for 12 months	525.600
6	Providing senior people with the age of 90 and above social pension of K 10,000 per month each for 12 months	4,200.000
7	Conducting need assessment on the citizens who came back from Thailand, China and other countries, and providing rehabilitation assistance.	300.000
8	Providing social assistance to the vulnerable groups during emergency situations	500.000
Extended Relief and Resettlement Programmes		
9	Providing the extension of relief kits; from 9 to 22 items in the kits to natural disaster victims	2,422.650
10	Increasing the quota of financial assistance to the dead/injured people with regard to buying construction materials and rice	2,358.494
11	Providing life jackets to the departments in the Regions/States/ Districts of high disaster risk	3.250

Source: Ministry of Social Welfare, Relief and Resettlement



**The Union provides 10,000 kyats (ten thousand kyats) to senior citizens with the age of 90 and above commencing from 2017-2018 fiscal year.**





Excerpt from the Expenditure of  
The Ministry of Electricity and Energy  
for the Fiscal Year of 2017-2018

(Kyats in Million)

Extended programs by Electrical Transmission and Supervision Department		
1	Transmission Line for New Industries	20,389.795
2	High Voltage Transmission Grid System Extension Project	223,720.316
3	Main Substation and High Voltage Transmission Lines	617.368
4	Replacement Main Substation and High Voltage Transmission Lines	22,393.971
Extended Programs of Department of Hydropower Implementation		
5	Upper Yeywa hydropower project (to complete 36.95% of the whole project)	21,493.000
6	Upper Keng Tawng hydropower project (to complete 68.08% of the whole project)	46,138.000
Extended programs of Electricity Generation		
7	Comprehensive maintenance of hydropower stations (Baluchaung 1 and Sedawgyi)	2,198.070
8	Constructing the power stations (Thaton, Thilawa and Puhtoloun) and undertaking comprehensive maintenance of power stations (Myanaung, Ywama, Hlawka, Kyunchaung, Shwetaung, Tharkata and Ahlone) to increase their Megawatts	105,175.682
Extended programs of Electricity Distribution		
9	Extended construction of substations/power grid of 66 KV, 33KV, 11KV and 0.4 KV in Regions and States	55,121.681
10	Construction of township electricity office and diesel power stations in LaiLinqi and Khaikam towns in Chin State	277.279
11	Procurement and construction of 11 KV power grid and substation materials to get access to electricity for villages under the access to electricity project for the entire country	77,840.000

Numbers of Towns and Villages with Electricity  
under the administration of Electricity  
Supply Enterprise



No.	Subject	Town	Village
1	Total numbers listed	390	56,687
2	Numbers of town and villages with electricity until March of 2016-2017	250 (64%)	7,962 (14%)
3	Additional towns and villages with electricity by the end of 2017-18 fiscal year	8 (2%)	1,169 (2%)
4	Numbers of towns and villages with electricity by the end of 2017-18	258 (66%)	9,131 (16%)

Numbers of Towns and Villages with Electricity  
under the administration of Yangon Electricity Supply Corporation

No.	Subject	Town	Village
1	Total numbers listed	49	2,126
2	Numbers of towns and villages with electricity by March 2016-17	48 (98%)	971 (46%)
3	Numbers of additional towns and villages with electricity by the end of 2017-18 fiscal year	-	106 (5%)
4	Numbers of towns and villages with electricity by the end of 2017-18 fiscal year	48 (98%)	1,077 (51%)

Numbers of Towns and Villages with Electricity  
under the administration of Mandalay Electricity Supply Corporation

No.	Subject	Town	Village
1	Total numbers listed	34	4,779
2	Numbers of towns and villages with electricity by March 2016-17	33 (97%)	1,793 (38%)
3	Numbers of additional towns and villages with electricity by the end of 2017-18 fiscal year	1 (3%)	282 (6%)
4	Numbers of towns and villages with electricity by the end of 2017-18 fiscal year	34 (100%)	2,075 (43%)

Source: Ministry of Electricity and Energy

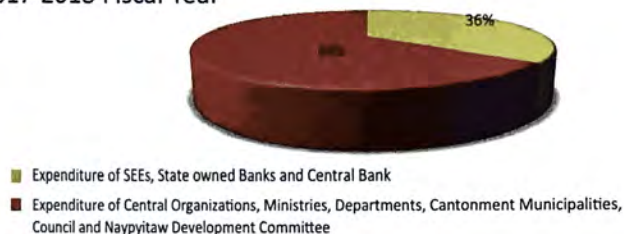
As of the above estimate, the additional towns and villages that will have access to electricity by the end of 2017-18 fiscal years will be **9 towns and 1,557 villages**.

## State Economic Enterprises (SEEs)

Percentage of Union Fund Receipts (estimate)  
for 2017-2018 fiscal year



Percentage of Union Fund Expenditure (estimate)  
for 2017-2018 Fiscal Year



## Condition of Own Fund (Union Fund Account-Other Account) of State-owned Economic Enterprises for 2017-2018 Fiscal Year

- 1 The organizations that shall use their own funds for all current expenditure and capital expenditure and use Union fund for financial expenditure.

- (1) News and Periodicals Enterprise
- (2) Myanmar Posts and Telecommunications (MPT)
- (3) Myanmar Timber Enterprise
- (4) No. (1) Mining Enterprise
- (5) No. (2) Mining Enterprise
- (6) Myanmar Gems Enterprise
- (7) Myanmar Pearl Enterprise
- (8) Myanmar Oil and Gas Enterprise (MOGE)

- 2 The organizations that shall use their own funds for current expenditure on the purchase of raw materials, for commercial tax, income tax, contribution to the Union, manufacturing cost/operating costs, management and research costs and distribution costs, and use Union Fund for the rest of the current expenditure (i.e. salaries, wages, pension, the interests paid for foreign loans), capital expenditure and financial expenditure.

- (1) Myanmar Railways
- (2) Road Transport
- (3) Myanmar Post
- (4) Electricity Supply Enterprise
- (5) Myanmar Petrochemical Enterprise (MPE)
- (6) Myanmar Petroleum Products Enterprise (MPPE)
- (7) No (1) Heavy Industries Enterprise
- (8) No (2) Heavy Industries Enterprise
- (9) No (3) Heavy Industries Enterprise
- (10) Myanmar Pharmaceutical Enterprise

- 3 The organizations which shall use their own funds for current expenditure on 50% of the purchase of raw materials, manufacturing costs/operating costs, commercial tax, income tax and contribution to the Union and use Union Fund for the rest of the current expenditures, capital expenditure and financial expenditure.

- (1) Inland Water Transport
- (2) Electric Power Generation Enterprise

- 4 If their own funds are insufficient, they can take out a loan as working capital from state owned banks in accordance with the existing financial rules, and the annual interest rate for those loans is 4%. The loan along with the interests shall be repaid at the end of respective fiscal year.

- 5 When bookkeeping a current account (cash account), State Economic Enterprises (SEEs) shall describe revenue received from working capital in the receipts, and describe the expenses that will be paid out of the working capital and Union Fund in the expenditures separately. In the profit and loss statement, 25% of the net profit shall be income tax, 20% shall be to the contribution to the Union and the balance of net profit may be carried over to the next fiscal year as own fund by the end of the respective fiscal year. Contribution to the Union shall be made quarterly for the 2017-2018 fiscal year.
- 6 Whether current expenditure and capital expenditure are covered by own funds or Union Fund, State Economic Enterprises shall carry out within the specified budget limit.

### Total Budget Figures of State-owned Economic Enterprises, State-owned Banks and Central Bank of Myanmar for 2017-2018 Fiscal Year

Total Revenue	K 7,051 billion	Current Revenue	K 6,394 billion
		Capital Revenue	K 34 billion
		Financial Revenue	K 623 billion
Total Expenditure	* K 7,442 billion	Current Expenditure	K 6,142 billion
		Capital Expenditure	K 947 billion
		Debt Servicing Expenditure	K 353 billion
Taxes payable to the Union	** K 849 billion	Commercial Tax	K 282 billion
		Special Goods Tax	K 253 billion
		Income Tax	K 314 billion
Contribution to the Union			*** K 512 billion

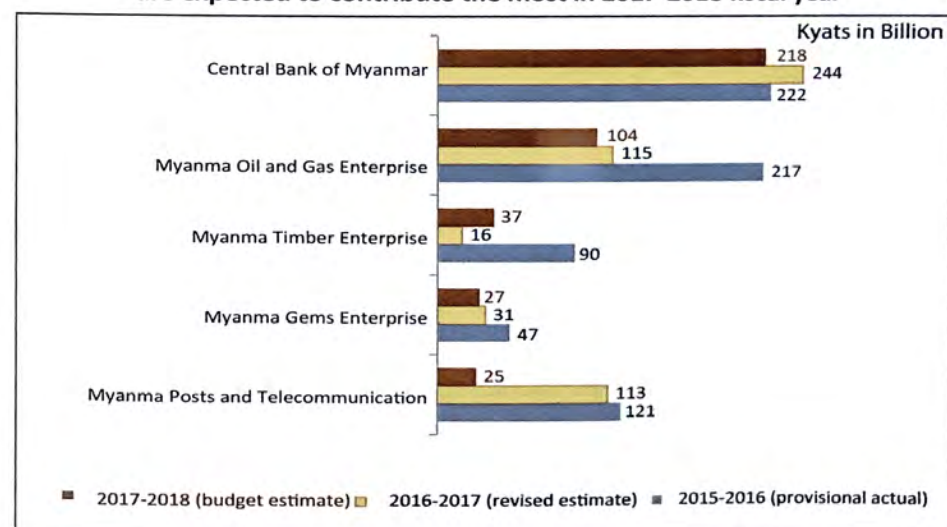
Total expenditure of \* K 7,442 billion includes estimated tax revenue of \*\* K 849 billion payable to the Union and estimated contribution of \*\*\* K 512 billion to the Union, resulting the total of K 1,361 billion.

### Status of Tax and Contribution to the Union by State-owned Economic Enterprises, State-owned Banks and Central Bank of Myanmar by Fiscal Year

(Kyats in Billion)

No.	Fiscal Year	Commercial Tax	Specific Goods Tax	Income Tax	State Contribution	Total	Percentage contributed to the Union's Total Revenue
1.	2011-12 (Actual)	165.499	-	385.698	1,043.707	1,594.904	24.71%
2.	2012-13 (Actual)	382.826	-	676.437	799.814	1,859.077	15.29%
3.	2013-14 (Actual)	430.183	-	587.206	752.844	1,770.233	12.46%
4.	2014-15 (Actual)	459.418	-	784.396	863.044	2,106.858	12.54%
5.	2015-16 (Provisional Actual)	362.294	-	684.764	863.298	1,910.356	11.47%
6.	2016-17 (Revised Estimate)	592.614	7.661	431.058	666.566	1,697.899	9.93%
7.	2017-18 (Budget Estimate)	282.517	253.001	313.560	512.110	1,361.188	8.20%

### State contribution, over the past three fiscal years, by the five organizations that are expected to contribute the most in 2017-2018 fiscal year



## Revenue and Expenditure Estimate of State-owned Economic Enterprises relating to Extractive Industries for 2017-18 Fiscal Year

(Kyats in Billion)

	Revenue Estimate	Expenditure Estimate
1. Myanmar Oil and Gas Enterprise	1,662.253	1,407.019
2. No (1) Mining Enterprise	12.752	7.589
3. No (2) Mining Enterprise	26.445	14.985
4. Myanmar Gems Enterprise	100.658	65.031

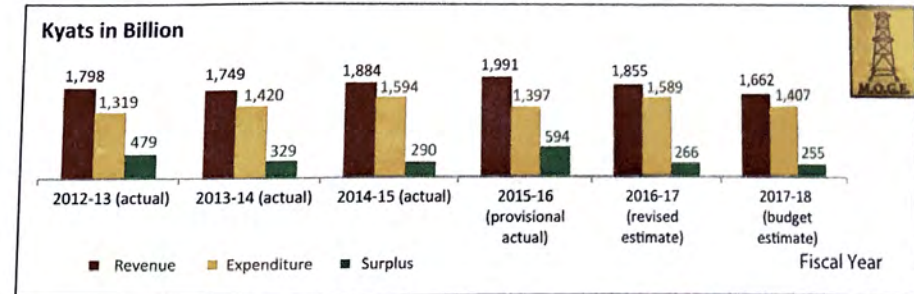
### Estimate of Commercial tax, Specific Goods Tax, Income Tax, and State Contribution

(Kyats in Billion)

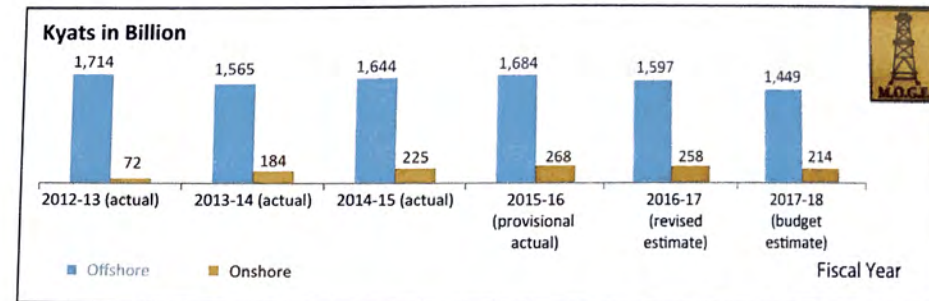
	Commercial Tax	Specific Goods Tax	Income Tax	State Contribution
1. Myanmar Oil and Gas Enterprise	189.171	246.993	130.516	104.413
2. No (1) Mining Enterprise	-	-	1.421	1.137
3. No (2) Mining Enterprise	-	-	5.279	4.223
4. Myanmar Gems Enterprise	0.015	0.350	34.128	27.302



## Revenue and Expenditure of MOGE, the Ministry of Electricity and Energy (MOEE) from 2012-2013 to 2017-2018 Fiscal Years



### Major Revenue received by MOGE from Offshore and Onshore



### Tax Rate imposed on the Production of Oil and Gas at Offshore and Onshore sites operating under Joint-Venture with MOGE

No	Onshore/Offshore	Location	Year Started	The Joint-Ventured Company	Royalty collected from Oil and Gas Production
1	Yadana Offshore	Mottama	1996	Total (France)	10%
2	Yedagon Offshore	Tanintharyi	1990-91	PCML (Malaysia)	10%
3	Shwe Offshore	Rakhine	2013	Daewoo (Korea)	10%
4	Zawtika Offshore	Mottama	2013	PTTEP (Thailand)	10%
5	Chauk/Yaynanchaung Oil Field	Magway	1996	Goldpetrol (Indonesia)	10%

Source: Myanmar Oil and Gas Enterprise under the Ministry of Electricity and Energy

### Tax Transfer from Union to Regions/States for 2017-18 Fiscal Year

(Kyats in Million)

No.	Regions/States	State owned Sector		Tax share for Cooperative Sector	Tax share for Private Sector	Total
		Ratio % to be appropriated under MTFF	Tax Share			
1	2	3	4	5	6	7 (4+5+6)
1	Kachin state	7.0%	5,360.952	-	1,115.930	6,476.882
2	Kayah state	5.2%	3,982.422	-	80.605	4,063.027
3	Kayin state	7.1%	5,437.537	-	442.500	5,880.037
4	Chin State	9.2%	7,045.823	-	616.000	7,661.823
5	Sagaing Region	8.3%	6,356.558	0.110	2,370.000	8,726.668
6	Tanintharyi Region	5.1%	3,905.837	0.225	990.561	4,896.623
7	Bago Region	6.9%	5,284.367	-	1,172.654	6,457.021
8	Magway Region	7.6%	5,820.463	0.505	1,503.166	7,324.134
9	Mandalay Region	5.5%	4,212.177	0.896	7,209.976	11,423.049
10	Mon State	4.8%	3,676.082	-	615.990	4,292.072
11	Rakhine state	10.3%	7,888.258	0.060	990.887	8,879.205
12	Yangon Region	4.3%	3,293.156	4.127	118,306.554	121,603.837
13	Shan state	11.5%	8,807.279	0.418	2,893.857	11,701.554
14	Ayarwaddy Region	7.2%	5,514.122	0.028	1,848.982	7,363.132
	<b>Total</b>	100.0%	76,585.033	6.369	140,157.662	216,749.064

### Regions/States Revenue and Expenditure for 2017-18 Fiscal Year

(Kyats in Million)

No.	Regions/States	Revenue	Expenditure	Surplus (+)/ Deficit (-)
1	Kachin state	18,741.744	172,388.087	-153,646.343
2	Kayah state	6,328.913	57,770.986	-51,442.073
3	Kayin state	10,724.740	86,005.386	-75,280.646
4	Chin State	9,584.123	142,111.759	-132,527.636
5	Sagaing Region	31,303.490	208,423.899	-177,120.409
6	Tanintharyi Region	11,075.597	157,459.883	-146,384.286
7	Bago Region	30,365.182	158,056.657	-127,691.475
8	Magway Region	22,878.584	165,866.734	-142,988.150
9	Mandalay Region	143,401.815	251,698.638	-108,296.823
10	Mon State	14,439.657	86,327.064	-71,887.407
11	Rakhine state	16,177.371	158,570.401	-142,393.030
12	Yangon Region	382,585.316	424,280.667	-41,695.351
13	Shan state	40,210.927	258,840.709	-218,629.782
14	Ayarwaddy Region	29,544.123	147,141.108	-117,596.985
15	<b>Total</b>	<b>767,361.582</b>	<b>2,474,941.978</b>	<b>-1,707,580.396</b>
16	Financing from Union	1,707,580.396	-	+1,707,580.396
17	<b>Total (15+16)</b>	<b>2,474,941.978</b>	<b>2,474,941.978</b>	<b>-</b>

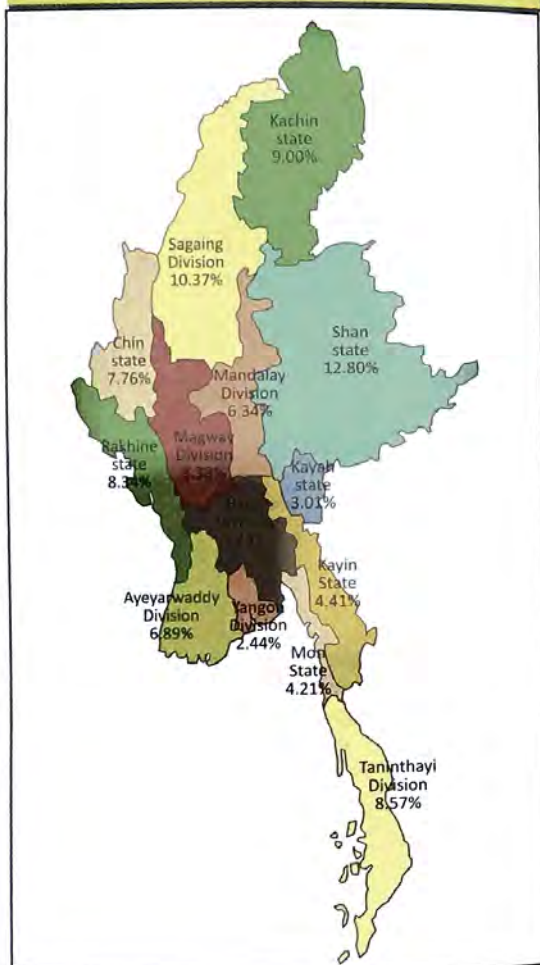
## Supplementary Budget provided through the Union Fund to Region or State to cover their Deficit

According to Section 230 of the Constitution of Republic of Union of Myanmar the Financial Commission shall submit the Bill of Union Budget and the Bill of Supplementary Grant, which includes the distribution of suitable funds from Union Fund account to Regions or States, the provisions or funds as a special case and disbursing of necessary loans, to the Pyidaungsu Hluttaw.

In the budget estimate for 2017-18 fiscal year, K 1,707.580 billion is estimated in the Union Fund to provide financing for the budget deficits of Regions and States.

For 2017-2018 fiscal year, the percentage of budget financing to each Region/State from the Union Fund is as the picture beside.

The percentage of supplementary budget to each Region/State from the Union Fund, 2017-2018 fiscal year



## The budget provisions that Union Ministries and organizations are required to comply for the 2017-18 fiscal year

Excerpt from saba/bandar-4/1/1(1644/2017) dated on 21-4-2017 issued by the Ministry of Planning and Finance

When the Union level departments implement their operations concerning with the budget for 2017-2018 fiscal year, they shall have to do as follows:

### Re-appropriation

- (1) It is not allowed to re-appropriate the surplus amount generated from pay, allowance and pension under current expenditure to other sub-headings of current expenditure.
- (2) It is required to scrutinize whether the increasing expenses of repair and maintenance of vehicles are actual or not.
- (3) The budget requested to undertake construction in necessary areas or to make procurement of necessary machinery is strongly encouraged not to use in other purposes by re-appropriation.
- (4) The fund allocated to complete the project by the end of respective fiscal year should not be made re-appropriation to other projects, and re-appropriation should be allowed only if there is concrete reason.
- (5) Re-appropriation of capital expenditure in large scale and re-appropriation that is requested near the end of fiscal year shall not be allowed.
- (6) Re-appropriation from the cases which are allocated to make payment of interest and principal towards foreign loans, it is required to obtain remarks from the Treasury Department and submit to the Ministry of Planning and Finance.

### Tender Invitations

- (7) It is required to complete the tender invitation process within the first quarter because a lot of surplus are returned by the end of fiscal year due to any delay in implementation although the capital expenditure are allocated annually.
- (8) It is required to implement projects phase by phase with precise schedules to prevent poor quality outcome because capital expenditure projects are finalized near the end of fiscal year.

### Receipts of Foreign Grants and Loans

- (9) To meet the target of obtaining foreign grants and loans, Union level Departments and Organizations are required to thoroughly prepare to be in line with terms and conditions of grants and loans.

- (10) To spend the foreign grant in the upcoming fiscal year which are not fully spent in the current fiscal year, it is required to estimate as Off-budget(Debt, Deposit and Suspense account) that are linked to Union Fund for ministries and departments can estimate under usb-division(15) adjustment of suspense payment and for SEEs can estimate under sub-division(2) loan receipt account respectively. These estimates need to be included in the account that is presented to Union Government.

**Contingency Fund**

- 11. In the Union's Budget Law(2017), it is enacted that Contingency Fund should be allowed to spend for the expenditure which is not included in budget allocation or the expenditure which must be used for the emergency case by the Cabinet within the fiscal year. Therefore, the expenditure which will be incurred from the Contingency Fund must be for the emergency cases only that are not included in budget estimate and supplementary grant and for the cases that the Cabinet decides as emergency cases.

**The Suspended Projects**

- 12. In relation with the suspended factories that the Second session of Pyidaungsu Hluttaw (Union Parliament) has approved, it is allowed to spend the expenditures financial expenditure (repayment of principal), salaries, pensions and financial expenses (interest payment) under current expenditure and taxes that are inevitable are allowed, and current expenditures with regard to production is not allowed, and the surplus money is required to return. For the factories mentioned above, which are financed by their own funds, expenditures other than specified expenditures shall not be used and the funds under the said accounts are not transferrable.

**Union's Foreign Exchange**

- 13. With regard to the expenditures being paid in free foreign currency, applications for Foreign Exchange (FE) permits, for the cases which can be paid by Myanmar currency shall not be approved.

**Miscellaneous**

- 14. The Union level departments and organizations are required to meet the targeted revenue and spend the expenditures as appropriated so that there will be efficient budgeting with almost no gap in budget estimate and actual while preparing the budget.
- 15. It is required to supervise that the expenditure should not exceed rather than necessity while managing diligently on the expenditures.
- 16. Return of the surplus fund at the end of fiscal year implies budgeting outside the expenditure framework without forecasting. Therefore, advance preparation is required to prevent returning a lot of surplus.

**The Tender Procedure by which the Government Departments and Organizations are required to comply for Construction, Procurement, Lease, and Sale**



The President Office of Republic of the Union of Myanmar, has issued tender procedures with directive number 1/2017 dated 10-4-2017. When tenders are processed by the Union, Regions and States level departments and organizations for construction, procurement, lease, and sale, the procedure is meant to prevent wasteful use of Union Fund, to control corruption, to ensure fair competition without monopoly and collusion under anyone or any group, to promote transparency and accountability, and to ensure the efficient use of fund benefiting the public and the Union.

**Myanmar Financial Management Regulations (2017)**

The notification on fiscal procedures, issued by notification 42/86 dated on 15-5-1986 under the former Ministry of Planning and Finance, by which departments and organization had to comply when implementing public funds, was abolished and replaced by Myanmar's modern financial Management Regulations issued by notification 35/2017 dated on 1-4-2017 to consistently and effectively apply on the financial matters.



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