

# Republic of The Union of Myanmar



Myanmar Fiscal Data Summary  
according to Myanmar Accounting Method and  
Myanmar Fiscal Data according to  
IMF's Government Finance Statistics Analytical Method

Ministry of Planning and Finance



2018, March

## Contents

Technical Note	i
Union Fiscal Data and Nation Fiscal Data According to Myanmar accounting Method	1-7
Myanmar Fiscal Data according to IMF's Government Finance Statistics Analytical Method	
General Government/ Non- Financial Public Sector Fiscal Data	8-11
Central Government Fiscal Data	12-15
Budgetary Government Fiscal Data	16-19
Extra – Budgetary Fiscal Data	20-21
Local Government Fiscal Data	22-23
Derivation Table	24
Institutional Lists	25-32

## **Technical Note**

### **Myanmar Accounting Method**

Union level Organizations comprise all Union Level State Administrative Organizations, Union Minister's O

ffices and Departments, Cantonment Municipalities, Nay Pyi Taw Council, Nay Pyi Taw Development Committee, Social Security Board, and State-owned Economics Organizations and State-owned Economics Organizations undertaken outside the Union Fund.

Union Level Organizations = Union M&D + SEES

Nation comprise Union level Organizations and State and Region level organizations.

Nation = Union Level Organizations (Union) + State and Region level  
organizations (S/RG)

### **IMF's Government Finance Statistics Analytical Method**

Budgetary Government comprise Union Level State Administrative Organizations, Union Minister's Offices and Departments, Cantonment Municipalities, Nay Pyi Taw Council, Nay Pyi Taw Development Committee and Social Security Board.

Extra Budgetary comprise all State-owned Economics Organizations including undertaken outside the Union Fund.

Local Government comprise all State or Region State and Region level organizations.

Central government is consolidation of Budgetary Government and Extra Budgetary.

General Government / Non-Financial Public Sector is consolidation of Central government and Local Government.

Union Fiscal Data and Nation Fiscal Data  
According to Myanmar accounting Method

## Union Fiscal Data and Nation Fiscal Data According to Myanmar accounting Method

(kyats in million)

Serial No	Subject	2012-2013 (PA)				
		Union			S/RG	Nation
		M&D	SEES	Total		
1	2	3	4	5 (3+4)	6	7 (5+6)
1	<b>Receipts</b>	<b>5,060,491.650</b>	<b>8,136,740.395</b>	<b>13,197,232.045</b>	<b>902,860.189</b>	<b>14,100,092.234</b>
1	<u>Current Revenue</u>	<u>4,591,610.162</u>	<u>7,333,927.156</u>	<u>11,925,537.318</u>	<u>885,124.220</u>	<u>12,810,661.538</u>
1	Tax Revenue	3,375,167.676		3,375,167.676	54,600.591	3,429,768.267
2	Total Other current revenue	1,195,480.559	7,333,927.156	8,529,407.715	393,485.893	8,922,893.608
1	Contribution receipt from SEES	773,766.016		773,766.016		773,766.016
2	Other current revenue	417,971.576	7,333,927.156	7,751,898.732	393,485.893	8,145,384.625
3	Interest Revenue	3,742.967		3,742.967		3,742.967
3	Foreign Grants	20,961.927		20,961.927		20,961.927
4	Grant from Union				437,037.736	437,037.736
2	<u>Capital Revenue</u>	<u>403,898.855</u>	<u>163,530.429</u>	<u>567,429.284</u>	<u>17,735.969</u>	<u>585,165.253</u>
1	Other Capital revenue	398,941.887	163,530.429	562,472.316	17,735.969	580,208.285
2	Foreign Grants	4,956.968		4,956.968		4,956.968
3	<u>Financial Revenue</u>	<u>64,982.633</u>	<u>639,282.810</u>	<u>704,265.443</u>		<u>704,265.443</u>
1	Drawal of Loan	54,357.490	639,282.810	693,640.300		693,640.300
2	Recovery of Loan					
3	Receipt from Investment in organizations	10,625.143		10,625.143		10,625.143
2	<b>Expenditure</b>	<b>6,940,425.546</b>	<b>4,879,992.875</b>	<b>11,820,418.421</b>	<b>865,679.204</b>	<b>12,686,097.625</b>
1	<u>Current Expenditure</u>	<u>3,539,484.497</u>	<u>3,685,328.477</u>	<u>7,224,812.974</u>	<u>584,967.186</u>	<u>7,809,780.160</u>
1	other current expenditure	2,370,945.256	3,614,553.806	5,985,499.062	584,967.186	6,570,466.248
2	payment of interest	611,777.154	70,774.671	682,551.825		682,551.825
3	contribution (Grant)	556,762.087		556,762.087		556,762.087
2	<u>Capital Expenditure</u>	<u>3,340,457.503</u>	<u>1,116,571.327</u>	<u>4,457,028.830</u>	<u>280,059.718</u>	<u>4,737,088.548</u>
3	<u>Financial Expenditure</u>	<u>60,483.546</u>	<u>78,093.071</u>	<u>138,576.617</u>	<u>652.300</u>	<u>139,228.917</u>
1	Repayment of Loan	34,903.856	78,093.071	112,996.927	652.300	113,649.227
2	Disbursement of Loan	21,263.415		21,263.415		21,263.415
3	Investment in organizations	4,316.275		4,316.275		4,316.275
3	<b>Deficit</b>	<b>-1,879,933.896</b>	<b>3,256,747.520</b>	<b>1,376,813.624</b>	<b>37,180.985</b>	<b>1,413,994.609</b>
	<b>Deficit *</b>	<b>-1,879,933.896</b>	<b>1,447,162.324</b>	<b>-432,771.572</b>	<b>37,180.985</b>	<b>-395,590.587</b>

\* It was deficit If we calculated working capital ( Part of current expenditure) of SEES kyats 1809585.196 million.

Union Fiscal Data and Nation Fiscal Data According to Myanmar accounting Method

(kyats in million)

Serial No	Subject	2013-2014PA				
		Union			S/RG	Nation
		M&D	SEES	Total		
1	2	3	4	5 (3+4)	6	7 (5+6)
1	<b>Receipts</b>	<b>6,116,408.145</b>	<b>8,039,059.365</b>	<b>14,155,467.510</b>	<b>1,133,017.274</b>	<b>15,288,484.784</b>
1	<u>Current Revenue</u>	<u>5,891,054.898</u>	<u>7,492,399.690</u>	<u>13,383,454.588</u>	<u>1,056,818.393</u>	<u>14,440,272.981</u>
1	Tax Revenue	4,459,129.710		4,459,129.710	61,970.727	4,521,100.437
2	Total Other current revenue	1,403,047.893	7,483,359.690	8,886,407.583	496,567.316	9,382,974.899
1	Contribution receipt from SEES	745,628.670		745,628.670		745,628.670
2	Other current revenue	619,019.354	7,483,359.690	8,102,379.044	496,567.316	8,598,946.360
3	Interest Revenue	38,399.869		38,399.869		38,399.869
3	Foreign Grants	28,877.295	9,040.000	37,917.295		37,917.295
4	Grant from Union				498,280.350	498,280.350
2	<u>Capital Revenue</u>	<u>105,629.864</u>	<u>167,492.159</u>	<u>273,122.023</u>	<u>71,368.723</u>	<u>344,490.746</u>
1	Other Capital revenue	58,271.246	106,287.666	164,558.912	71,368.723	235,927.635
2	Foreign Grants	47,358.618	61,204.493	108,563.111		108,563.111
3	<u>Financial Revenue</u>	<u>119,723.383</u>	<u>379,167.516</u>	<u>498,890.899</u>	<u>4,830.158</u>	<u>503,721.057</u>
1	Drawal of Loan	87,250.675	378,357.682	465,608.357	4,830.158	470,438.515
2	Recovery of Loan	20,431.909		20,431.909		20,431.909
3	Receipt from Investment in organizations	12,040.799	809.834	12,850.633		12,850.633
2	<b>Expenditure</b>	<b>7,806,259.372</b>	<b>7,104,421.968</b>	<b>14,910,681.340</b>	<b>1,240,709.727</b>	<b>16,151,391.067</b>
1	<u>Current Expenditure</u>	<u>4,307,398.323</u>	<u>5,582,574.515</u>	<u>9,889,972.838</u>	<u>764,185.869</u>	<u>10,654,158.707</u>
1	other current expenditure	3,066,467.234	5,460,460.374	8,526,927.608	764,185.869	9,291,113.477
2	payment of interest	646,655.559	122,114.141	768,769.700		768,769.700
3	contribution (Grant)	594,275.530		594,275.530		594,275.530
2	<u>Capital Expenditure</u>	<u>3,346,337.914</u>	<u>1,253,125.216</u>	<u>4,599,463.130</u>	<u>470,644.443</u>	<u>5,070,107.573</u>
3	<u>Financial Expenditure</u>	<u>152,523.135</u>	<u>268,722.237</u>	<u>421,245.372</u>	<u>5,879.415</u>	<u>427,124.787</u>
1	Repayment of Loan	73,563.052	133,872.869	207,435.921	5,879.415	213,315.336
2	Disbursement of Loan	66,680.523		66,680.523		66,680.523
3	Investment in organizations	12,279.560	134,849.368	147,128.928		147,128.928
3	<b>Deficit</b>	<b>-1,689,851.227</b>	<b>934,637.397</b>	<b>-755,213.830</b>	<b>-107,692.453</b>	<b>-862,906.283</b>

Union Fiscal Data and Nation Fiscal Data According to Myanmar accounting Method

(kyats in million)

Serial No	Subject	2014-2015PA)				
		Union			S/RG	Nation
		M&D	SEES	Total		
1	2	3	4	5 (3+4)	6	7 (5+6)
1	<b>Receipts</b>	<b>8,375,450.818</b>	<b>8,455,793.453</b>	<b>16,831,244.271</b>	<b>2,697,155.527</b>	<b>19,528,399.798</b>
1	<u>Current Revenue</u>	<u>8,044,042.249</u>	<u>8,170,662.679</u>	<u>16,214,704.928</u>	<u>2,540,633.350</u>	<u>18,755,338.278</u>
1	Tax Revenue	6,518,649.755		6,518,649.755	81,184.803	6,599,834.558
2	Total Other current revenue	1,431,170.410	8,170,662.679	9,601,833.089	981,628.461	10,583,461.550
1	Contribution receipt from SEES	537,984.966		537,984.966		537,984.966
2	Other current revenue	822,969.033	8,170,662.679	8,993,631.712	981,628.461	9,975,260.173
3	Interest Revenue	70,216.411		70,216.411		70,216.411
3	Foreign Grants	94,222.084		94,222.084		94,222.084
4	Grant from Union				1,477,820.086	1,477,820.086
2	<u>Capital Revenue</u>	<u>119,228.876</u>	<u>77,182.758</u>	<u>196,411.634</u>	<u>151,847.720</u>	<u>348,259.354</u>
1	Other Capital revenue	47,949.475	38,534.035	86,483.510	151,847.720	238,331.230
2	Foreign Grants	71,279.401	38,648.723	109,928.124		109,928.124
3	<u>Financial Revenue</u>	<u>212,179.693</u>	<u>207,948.016</u>	<u>420,127.709</u>	<u>4,674.457</u>	<u>424,802.166</u>
1	Drawal of Loan	187,281.825	207,712.016	394,993.841	4,674.457	399,668.298
2	Recovery of Loan	10,910.691		10,910.691		10,910.691
3	Receipt from Investment in organizations	13,987.177	236.000	14,223.177		14,223.177
2	<b>Expenditure</b>	<b>9,855,582.083</b>	<b>7,757,791.591</b>	<b>17,613,373.674</b>	<b>2,702,451.049</b>	<b>20,315,824.723</b>
1	<u>Current Expenditure</u>	<u>6,039,030.902</u>	<u>6,476,009.726</u>	<u>12,515,040.628</u>	<u>1,437,121.607</u>	<u>13,952,162.235</u>
1	other current expenditure	3,610,088.037	6,333,155.533	9,943,243.570	1,437,121.607	11,380,365.177
2	payment of interest	736,306.321	142,854.193	879,160.514		879,160.514
3	contribution (Grant)	1,692,636.544		1,692,636.544		1,692,636.544
2	<u>Capital Expenditure</u>	<u>3,564,472.322</u>	<u>1,036,345.086</u>	<u>4,600,817.408</u>	<u>1,259,603.015</u>	<u>5,860,420.423</u>
3	<u>Financial Expenditure</u>	<u>252,078.859</u>	<u>245,436.779</u>	<u>497,515.638</u>	<u>5,726.427</u>	<u>503,242.065</u>
1	Repayment of Loan	70,797.771	125,963.115	196,760.886	5,726.427	202,487.313
2	Disbursement of Loan	156,134.757		156,134.757		156,134.757
3	Investment in organizations	25,146.331	119,473.664	144,619.995		144,619.995
3	<b>Deficit</b>	<b>-1,480,131.265</b>	<b>698,001.862</b>	<b>-782,129.403</b>	<b>-5,295.522</b>	<b>-787,424.925</b>

## Union Fiscal Data and Nation Fisca Data According to Myanmar accounting Method

(kyats in million)

Serial No	Subject	2015-2016 (PA)				
		Union			S/RG	Nation
		M&D	SEES	Total		
1	2	3	4	5 (3+4)	6	7 (5+6)
<b>1</b>	<b>Receipts</b>	<b>9,019,698.425</b>	<b>7,631,646.075</b>	<b>16,651,344.500</b>	<b>2,356,384.698</b>	<b>19,007,729.198</b>
1	<u>Current Revenue</u>	<u>8,108,562.888</u>	<u>7,276,894.984</u>	<u>15,385,457.872</u>	<u>2,165,784.738</u>	<u>17,551,242.610</u>
1	Tax Revenue	6,315,473.250		6,315,473.250	104,274.344	6,419,747.594
2	Total Other current revenue	<u>1,632,002.507</u>	<u>7,276,862.031</u>	<u>8,908,864.538</u>	<u>354,377.659</u>	<u>9,263,242.197</u>
1	Contribution receipt from SEES	818,909.757		818,909.757		818,909.757
2	Other current revenue	748,876.006	7,276,862.031	8,025,738.037	354,377.659	8,380,115.696
3	Interest Revenue	64,216.744		64,216.744		64,216.744
3	Grant from Union				1,707,132.735	1,707,132.735
4	Foreign Grants	161,087.131	32.953	161,120.084		161,120.084
2	<u>Capital Revenue</u>	<u>281,434.298</u>	<u>89,924.073</u>	<u>371,358.371</u>	<u>184,795.665</u>	<u>556,154.036</u>
1	Other Capital revenue	195,024.798	7,027.413	202,052.211	184,795.665	386,847.876
2	Foreign Grants	86,409.500	82,896.660	169,306.160		169,306.160
3	<u>Financial Revenue</u>	<u>629,701.239</u>	<u>264,827.018</u>	<u>894,528.257</u>	<u>5,804.295</u>	<u>900,332.552</u>
1	Drawal of Loan	570,973.268	225,492.170	796,465.438	5,804.295	802,269.733
2	Recovery of Loan	40,368.291		40,368.291		40,368.291
3	Receipt from Investment in organizations	18,359.680	39,334.848	57,694.528		57,694.528
<b>2</b>	<b>Expenditure</b>	<b>11,678,925.162</b>	<b>7,977,461.896</b>	<b>19,656,387.058</b>	<b>2,390,906.533</b>	<b>22,047,293.591</b>
1	<u>Current Expenditure</u>	<u>7,478,262.760</u>	<u>6,738,208.733</u>	<u>14,216,471.493</u>	<u>897,688.353</u>	<u>15,114,159.846</u>
1	other current expnse	4,809,459.394	6,738,208.733	11,547,668.127	897,688.353	12,445,356.480
2	payment of interest	719,484.076		719,484.076		719,484.076
3	contribution (Grant)	1,949,319.290		1,949,319.290		1,949,319.290
2	<u>Capital Expenditure</u>	<u>3,725,583.785</u>	<u>981,591.308</u>	<u>4,707,175.093</u>	<u>1,489,136.556</u>	<u>6,196,311.649</u>
3	<u>Financial Expenditure</u>	<u>475,078.617</u>	<u>257,661.855</u>	<u>732,740.472</u>	<u>4,081.624</u>	<u>736,822.096</u>
1	Repayment of Loan	114,582.494	252,853.855	367,436.349	4,081.624	371,517.973
2	Disbursement of Loan	341,622.862		341,622.862		341,622.862
3	Investment in organizations	18,873.261	4,808.000	23,681.261		23,681.261
<b>3</b>	<b>Deficit</b>	<b>-2659226.737</b>	<b>-345,815.821</b>	<b>-3,005,042.558</b>	<b>-34,521.835</b>	<b>-3,039,564.393</b>



## Union Fiscal Data and Nation Fisca Data According to Myanmar accounting Method

(kyats in million)

Serial No	Subject	2016-2017(PA)				
		Union			S/RG	Nation
		M&D	SEES	Total		
1	2	3	4	5 (3+4)	6	7 (5+6)
1	<b>Receipts</b>	<b>9,347,588.473</b>	<b>7,642,419.117</b>	<b>16,990,007.590</b>	<b>2,380,777.379</b>	<b>19,370,784.969</b>
1	<u>Current Revenue</u>	<u>8,746,827.237</u>	<u>7,242,898.523</u>	15,989,725.760	<u>2,307,713.468</u>	<u>18,297,439.228</u>
1	Tax Revenue	<u>7,123,363.647</u>		7,123,363.647	122,478.254	7,245,841.901
2	Total Other current revenue	<u>1,468,969.492</u>	<u>7,242,802.195</u>	<u>8,711,771.687</u>	<u>525,326.889</u>	<u>9,237,098.576</u>
1	Contribution receipt from SEES	590,949.793		590,949.793		590,949.793
2	Other current revenue	812,057.122	7,242,802.195	8,054,859.317	525,326.889	8,580,186.206
3	Interest Revenue	65,962.577		65,962.577		65,962.577
3	Grant from Union				1,659,908.325	1,659,908.325
4	Foreign Grants	154,494.098	96.328	154,590.426		154,590.426
2	<u>Capital Revenue</u>	<u>233,104.012</u>	<u>32,894.233</u>	<u>265,998.245</u>	<u>70,038.138</u>	<u>336,036.383</u>
1	Other Capital revenue	55,721.602	13,450.318	69,171.920	70,038.138	139,210.058
2	Foreign Grants	177,382.410	19,443.915	196,826.325		196,826.325
3	<u>Financial Revenue</u>	<u>367,657.224</u>	<u>366,626.361</u>	<u>734,283.585</u>	<u>3,025.773</u>	<u>737,309.358</u>
1	Drawal of Loan	300,346.533	366,626.361	666,972.894	3,025.773	669,998.667
2	Recovery of Loan	51,749.651		51,749.651		51,749.651
3	Receipt from Investment in organizations	15,561.040		15,561.040		15,561.040
2	<b>Expenditure</b>	<b>11,531,792.818</b>	<b>7,350,851.365</b>	18,882,644.183	<b>2,444,571.646</b>	<b>21,327,215.829</b>
1	<u>Current Expenditure</u>	<u>8,140,595.974</u>	<u>6,262,982.974</u>	<u>14,403,578.948</u>	<u>935,784.917</u>	<u>15,339,363.865</u>
1	other current expnse	5,252,207.145	6,262,982.974	11,515,190.119	<u>935,784.917</u>	12,450,975.036
2	payment of interest	924,618.319		924,618.319		924,618.319
3	contribution (Grant)	1,963,770.510		1,963,770.510		1,963,770.510
2	<u>Capital Expenditure</u>	<u>3,237,390.074</u>	<u>726,961.825</u>	<u>3,964,351.899</u>	<u>1,357,398.146</u>	<u>5,321,750.045</u>
3	<u>Financial Expenditure</u>	<u>153,806.770</u>	<u>360,906.566</u>	<u>514,713.336</u>	<u>151,388.583</u>	<u>666,101.919</u>
1	Repayment of Loan	135,269.029	318,876.777	454,145.806	95.050	454,240.856
2	Disbursement of Loan					
3	Investment in organizations	18,537.741	42,029.789	60,567.530	151,293.533	211,861.063
3	<b>Deficit</b>	<b>-2,184,204.345</b>	<b>291,567.752</b>	<b>-1,892,636.593</b>	<b>-63,794.267</b>	<b>-1,956,430.860</b>

## Union Fiscal Data and Nation Fisca Data According to Myanmar accounting Method

(kyats in million)

Serial No	Subject	2017-2018 (BE)				
		Union			S/RG	Nation
		M&D	SEES	Total		
1	2	3	4	5 (3+4)	6	7 (5+6)
<b>1</b>	<b>Receipts</b>	<b>9,553,642.241</b>	<b>7,050,954.330</b>	<b>16,604,596.571</b>	<b>2,474,941.978</b>	<b>19,079,538.549</b>
1	<u>Current Revenue</u>	<u>8,061,183.657</u>	<u>6,394,178.341</u>	<u>14,455,361.998</u>	<u>2,302,663.769</u>	<u>16,758,025.767</u>
1	Tax Revenue	6,481,551.168		6,481,551.168	109,323.193	6,590,874.361
2	Total Other current revenue	1,195,062.936	6,394,009.325	7,589,072.261	453,560.180	8,042,632.441
1	Contribution receipt from SEES	511,609.873		511,609.873		511,609.873
2	Other current revenue	611,808.758	6,394,009.325	7,005,818.083	453,560.180	7,459,378.263
3	Interest Revenue	71,644.305		71,644.305		71,644.305
3	Grant from Union				1,739,780.396	1,739,780.396
4	Foreign Grants	384,569.553	169.016	384,738.569		384,738.569
2	<u>Capital Revenue</u>	<u>233,553.551</u>	<u>33,901.165</u>	<u>267,454.716</u>	<u>78,616.937</u>	<u>346,071.653</u>
1	Other Capital revenue	33,268.905		33,268.905	78,616.937	111,885.842
2	Foreign Grants	200,284.646	33,901.165	234,185.811		234,185.811
3	<u>Financial Revenue</u>	<u>1,258,905.033</u>	<u>622,874.824</u>	<u>1,881,779.857</u>	<u>93,661.272</u>	<u>1,975,441.129</u>
1	Drawal of Loan	1,166,582.983	622,874.824	1,789,457.807	93,661.272	1,883,119.079
2	Recovery of Loan	89,271.449		89,271.449		89,271.449
3	Receipt from Investment in organizations	3,050.601		3,050.601		3,050.601
<b>2</b>	<b>Expenditure</b>	<b>13,152,032.691</b>	<b>7,442,132.107</b>	<b>20,594,164.798</b>	<b>2,474,941.978</b>	<b>23,069,106.776</b>
1	<u>Current Expenditure</u>	<u>9,369,197.479</u>	<u>6,141,890.096</u>	<u>15,511,087.575</u>	<u>950,955.724</u>	<u>16,462,043.299</u>
1	other current expnse	5,993,196.866	6,141,890.096	12,135,086.962	950,955.724	13,086,042.686
2	payment of interest	1,007,480.931		1,007,480.931		1,007,480.931
3	contribution (Grant)	2,368,519.682		2,368,519.682		2,368,519.682
2	<u>Capital Expenditure</u>	<u>3,540,762.199</u>	<u>947,014.223</u>	<u>4,487,776.422</u>	<u>1,516,786.254</u>	<u>6,004,562.676</u>
3	<u>Financial Expenditure</u>	<u>242,073.013</u>	<u>353,227.788</u>	<u>595,300.801</u>	<u>7,200.000</u>	<u>602,500.801</u>
1	Repayment of Loan	173,602.945	337,876.817	511,479.762		511,479.762
2	Disbursement of Loan	29,536.005		29,536.005		29,536.005
3	Investment in organizations	38,934.063	15,350.971	54,285.034	7,200.000	61,485.034
<b>3</b>	<b>Deficit</b>	<b>-3,598,390.450</b>	<b>-391,177.777</b>	<b>-3,989,568.227</b>		<b>-3,989,568.227</b>

Serial No	Subject	2017-2018(RE)				
		Union			S/RG	Nation
		M&D	SEES	Total		
1	2	3	4	5 (3+4)	6	7 (5+6)
<b>1</b>	<b>Receipts</b>	<b>11,070,194.593</b>	<b>7,761,347.198</b>	<b>18,831,541.791</b>	<b>2,710,845.230</b>	<b>21,542,387.021</b>
1	<u>Current Revenue</u>	<u>9,469,081.095</u>	<u>6,993,009.239</u>	<u>16,462,090.334</u>	<u>2,536,972.710</u>	<u>18,999,063.044</u>
1	Tax Revenue	7,546,838.024		7,546,838.024	122,686.490	7,669,524.514
2	Total Other current revenue	1,516,555.587	6,992,819.503	8,509,375.090	659,162.368	9,168,537.458
1	Contribution receipt from SEES	676,152.091		676,152.091		676,152.091
2	Other current revenue	758,684.536	6,992,819.503	7,751,504.039	659,162.368	8,410,666.407
3	Interest Revenue	81,718.960		81,718.960		81,718.960
3	Grant from Union				1,755,123.852	1,755,123.852
4	Foreign Grants	405,687.484	189.736	405,877.220		405,877.220
2	<u>Capital Revenue</u>	<u>242,748.967</u>	<u>46,964.540</u>	<u>289,713.507</u>	<u>80,171.248</u>	<u>369,884.755</u>
1	Other Capital revenue	42,794.279	1,661.850	44,456.129	80,171.248	124,627.377
2	Foreign Grants	199,954.688	45,302.690	245,257.378		245,257.378
3	<u>Financial Revenue</u>	<u>1,358,364.531</u>	<u>721,373.419</u>	<u>2,079,737.950</u>	<u>93,701.272</u>	<u>2,173,439.222</u>
1	Drawal of Loan	1,250,853.681	702,075.668	1,952,929.349	93,491.272	2,046,420.621
2	Recovery of Loan	103,177.499	9,797.751	112,975.250		112,975.250
3	Receipt from Investment in organizations	4,333.351	9,500.000	13,833.351	210.000	14,043.351
<b>2</b>	<b>Expenditure</b>	<b>14,236,861.620</b>	<b>8,523,234.596</b>	<b>22,760,096.216</b>	<b>2,710,845.230</b>	<b>25,470,941.446</b>
1	<u>Current Expenditure</u>	<u>9,981,217.175</u>	<u>6,932,379.069</u>	<u>16,913,596.244</u>	<u>994,087.685</u>	<u>17,907,683.929</u>
1	other current expnse	6,368,229.605	6,932,379.069	13,300,608.674	994,087.685	14,294,696.359
2	payment of interest	1,151,948.555		1,151,948.555		1,151,948.555
3	contribution (Grant)	2,461,039.015		2,461,039.015		2,461,039.015
2	<u>Capital Expenditure</u>	<u>3,950,054.431</u>	<u>1,105,004.372</u>	<u>5,055,058.803</u>	<u>1,708,857.545</u>	<u>6,763,916.348</u>
3	<u>Financial Expenditure</u>	<u>305,590.014</u>	<u>485,851.155</u>	<u>791,441.169</u>	<u>7,900.000</u>	<u>799,341.169</u>
1	Repayment of Loan	204,454.692	410,689.782	615,144.474		615,144.474
2	Disbursement of Loan	52,648.605	59,059.431	111,708.036		111,708.036
3	Investment in organizations	48,486.717	16,101.942	64,588.659	7,900.000	72,488.659
<b>3</b>	<b>Deficit</b>	<b>-3,166,667.027</b>	<b>-761,887.398</b>	<b>-3,928,554.425</b>		<b>-3,928,554.425</b>

Myanmar Fiscal Data according to  
IMF's Government Finance Statistics Analytical Method

Consolidated TOTAL Government

STATEMENT I (General Government/Non-Financial Public Sector)

(Kyats in Million)

STATEMENT OF GOVERNMENT OPERATIONS		2012-2013	2013-14	2014-15	2015-16	2016-17	2017-18
		PA	PA	PA	PA	PA	RE
<b>TRANSACTIONS AFFECTING NET WORTH:</b>							
1	<b>Revenue .....</b>	<b>10,543,977.457</b>	<b>12,285,908.122</b>	<b>15,519,723.589</b>	<b>14,205,013.928</b>	<b>14,994,282.244</b>	<b>15,372,884.416</b>
11	Taxes .....	2,348,953.249	3,241,735.236	3,856,312.749	4,425,471.021	5,209,163.833	5,543,540.736
12	Social contributions .....	-	9,246.939	31,261.952	60,717.630	73,240.784	83,100.000
13	Grants .....	25,918.895	146,480.406	204,150.208	330,426.244	351,416.751	651,134.598
14	Other revenue .....	8,169,105.313	8,888,445.541	11,427,998.680	9,388,399.033	9,360,460.876	9,095,109.082
2	<b>Expense .....</b>	<b>5,527,513.968</b>	<b>8,378,380.104</b>	<b>10,592,396.245</b>	<b>11,540,930.476</b>	<b>11,823,819.516</b>	<b>14,022,204.572</b>
21	Compensation of employees .....	969,534.176	1,248,303.881	1,556,062.415	2,144,325.114	2,965,749.291	3,211,933.271
22	Use of goods and services .....	2,583,790.852	4,774,501.266	5,994,734.396	5,943,026.861	5,758,618.458	6,557,173.384
24	Interest .....	682,648.091	769,170.761	879,160.514	866,662.116	1,077,670.237	1,325,410.794
26	Grants .....	111,983.326	72,216.203	133,633.479	202,025.772	272,269.586	696,464.616
27	Social benefits .....	259,947.685	342,857.910	433,324.470	670,171.825	703,683.149	820,338.824
28	Other expense .....	919,609.838	1,171,330.083	1,595,480.971	1,714,718.788	1,045,828.795	1,410,883.683
GOB	<b>Gross operating balance (1-2+23+NOBz) .....</b>	<b>5,016,463.489</b>	<b>3,907,528.018</b>	<b>4,927,327.344</b>	<b>2,664,083.452</b>	<b>3,170,462.728</b>	<b>1,350,679.844</b>
<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>							
31A	Acquisition of Nonfinancial Assets .....	4,737,088.548	5,070,107.573	5,860,420.423	6,196,311.649	5,321,750.045	6,763,916.348
311A	Fixed assets .....	4,737,088.548	5,070,107.573	5,860,420.423	6,196,311.649	5,321,750.045	6,763,916.348
31B	Disposal of Nonfinancial Assets .....	580,208.285	235,927.635	238,331.230	386,847.876	139,210.058	124,627.377
311B	Fixed assets .....	580,208.285	235,927.635	238,331.230	386,847.876	139,210.058	124,627.377
31	<b>Net Acquisition of Nonfinancial Assets .....</b>	<b>4,156,880.263</b>	<b>4,834,179.938</b>	<b>5,622,089.193</b>	<b>5,809,463.773</b>	<b>5,182,539.987</b>	<b>6,639,288.971</b>
NLB	<b>Net lending / borrowing (1-2+NOBz-31) .....</b>	<b>859,583.226</b>	<b>(926,651.920)</b>	<b>(694,761.849)</b>	<b>(3,145,380.321)</b>	<b>(2,012,077.259)</b>	<b>(5,288,609.127)</b>
<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (Net FINANCING):</b>		<b>(901,234.059)</b>	<b>(1,253,985.637)</b>	<b>(380,585.924)</b>	<b>(3,342,896.926)</b>	<b>(2,351,292.449)</b>	<b>(1,360,054.702)</b>
32	<b>Net acquisition of financial assets .....</b>	<b>4,316.275</b>	<b>193,377.542</b>	<b>289,844.061</b>	<b>365,304.123</b>	<b>160,017.879</b>	<b>71,221.445</b>
321	Domestic .....	4,316.275	56,842.901	185,519.271	351,455.862	151,530.138	63,555.417
322	Foreign .....	-	136,534.641	104,324.790	13,848.261	8,487.741	7,666.028
33	<b>Net incurrence of liabilities .....</b>	<b>905,550.334</b>	<b>1,447,363.179</b>	<b>670,429.985</b>	<b>3,708,201.049</b>	<b>2,511,310.328</b>	<b>1,431,276.147</b>
331	Domestic .....	886,096.700	1,181,630.568	484,636.720	3,261,379.923	2,624,434.799	46,128.035
332	Foreign .....	19,453.634	265,732.611	185,793.265	446,821.126	(113,124.471)	1,385,148.112
Accounting method: CASH							

**Consolidated Total Government**  
**(General Government/Non-Financial Public Sector)**

(Kyats in Million)

<b>TABLE 1 REVENUE</b>		<b>2012-2013</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<i>Accounting method:</i>	<i>Cash</i>	PA	PA	PA	PA	PA	RE
<b>1</b>	<b>REVENUE .....</b>	<b>10,543,977.457</b>	<b>12,285,908.122</b>	<b>15,519,723.589</b>	<b>14,205,013.928</b>	<b>14,994,282.244</b>	<b>15,372,884.416</b>
<b>11</b>	<b>Taxes .....</b>	<b>2,348,953.249</b>	<b>3,241,735.236</b>	<b>3,856,312.749</b>	<b>4,425,471.021</b>	<b>5,209,163.833</b>	<b>5,543,540.736</b>
<b>111</b>	<b>Taxes on income, profits, and capital gains .....</b>	765,752.071	1,219,860.076	1,461,459.099	1,656,160.528	1,887,723.318	1,935,034.808
<b>112</b>	<b>Taxes on payroll and workforce .....</b>						
<b>113</b>	<b>Taxes on property .....</b>	10,309.844	11,059.999	12,061.978	12,951.165	36,630.386	40,068.568
<b>1131</b>	Recurrent taxes on immovable property .....	10,309.844	11,059.999	12,061.978	12,951.165	36,630.386	40,068.568
<b>114</b>	<b>Taxes on goods and services .....</b>	1,154,005.056	1,605,342.184	1,810,761.788	2,150,222.318	2,748,278.668	3,003,464.247
<b>1141</b>	General taxes on goods and services .....	810,925.592	1,273,345.152	1,395,231.251	1,743,664.994	1,286,843.998	1,411,088.800
<b>11413</b>	Turnover & other general taxes on G & S .....	810,925.592	1,273,345.152	1,395,231.251	1,743,664.994	1,286,843.998	1,411,088.800
<b>1142</b>	Excises .....					994,098.726	1,230,271.097
<b>1144</b>	Taxes on specific services .....	26,889.608	29,633.196	30,382.698	34,137.780	40,203.666	94,202.451
<b>1145</b>	Taxes on use of goods, permission to use goods .....	306,933.249	292,947.454	373,277.031	363,304.414	419,327.067	260,901.899
<b>11451</b>	Motor vehicles taxes .....	286,554.156	268,764.866	335,982.908	316,300.797	352,173.252	196,760.000
<b>11452</b>	Other .....	20,379.093	24,182.588	37,294.123	47,003.617	67,153.815	64,141.899
<b>1146</b>	Other taxes on goods and services .....	9,256.607	9,416.382	11,870.808	9,115.130	7,805.211	7,000.000
<b>115</b>	<b>Taxes on international trade and transactions .....</b>	367,923.199	363,234.326	495,597.985	467,241.939	480,186.930	490,000.000
<b>1151</b>	Customs and other import duties .....	367,923.199	363,234.326	495,597.985	467,241.939	480,186.930	490,000.000
<b>116</b>	<b>Other taxes .....</b>	50,963.079	42,238.651	76,431.899	138,895.071	56,344.531	74,973.113
<b>12</b>	<b>Social contributions .....</b>		<b>9,246.939</b>	<b>31,261.952</b>	<b>60,717.630</b>	<b>73,240.784</b>	<b>83,100.000</b>
<b>121</b>	Social security contributions .....		9,246.939	31,261.952	60,717.630	73,240.784	83,100.000
<b>13</b>	<b>Grants .....</b>	<b>25,918.895</b>	<b>146,480.406</b>	<b>204,150.208</b>	<b>330,426.244</b>	<b>351,416.751</b>	<b>651,134.598</b>
<b>132</b>	From international organizations .....	25,918.895	146,480.406	204,150.208	330,426.244	351,416.751	651,134.598
<b>1321</b>	Current .....	20,961.927	37,917.295	94,222.084	161,120.084	154,590.426	405,877.220
<b>1322</b>	Capital .....	4,956.968	108,563.111	109,928.124	169,306.160	196,826.325	245,257.378
<b>133</b>	From other general government units .....						
<b>1331</b>	Current .....						
<b>14</b>	<b>Other revenue .....</b>	<b>8,169,105.313</b>	<b>8,888,445.541</b>	<b>11,427,998.680</b>	<b>9,388,399.033</b>	<b>9,360,460.876</b>	<b>9,095,109.082</b>
<b>141</b>	Property income .....	39,709.219	312,699.187	1,587,699.155	1,072,358.660	1,090,982.140	1,126,223.049
<b>1411</b>	Interest .....	3,707.527	38,238.216	70,051.169	64,087.123	65,962.577	81,718.960
<b>1412</b>	Dividends .....	10,625.143	12,850.303	14,223.177	57,694.528	15,561.040	4,543.351
<b>1415</b>	Rent .....	25,376.549	261,610.668	1,503,424.809	950,577.009	1,009,458.523	1,039,960.738
<b>142</b>	<b>Sales of goods and services .....</b>	<b>8,129,396.094</b>	<b>8,575,746.354</b>	<b>9,840,299.525</b>	<b>8,316,040.373</b>	<b>8,269,478.736</b>	<b>7,968,886.033</b>
<b>1421</b>	Sales of market establishments .....	7,333,938.625	7,483,406.623	8,170,662.679	7,276,976.679	7,242,931.526	7,002,319.503
<b>1423</b>	Incidental sales by nonmarket establishments .....	795,457.469	1,092,339.731	1,669,636.846	1,039,063.694	1,026,547.210	966,566.530

**Consolidated Total Government  
(General Government/Non-Financial Public Sector)**

(Kyats in Million)

<b>TABLE 2 EXPENSE</b>		<b>2012-2013</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
Accounting method:	Cash	PA	PA	PA	PA	PA	RE
2	<b>EXPENSE</b> .....	<b>5,527,513.968</b>	<b>8,378,380.104</b>	<b>10,592,396.245</b>	<b>11,540,930.476</b>	<b>11,823,819.516</b>	<b>14,022,204.572</b>
21	<b>Compensation of employees</b> .....	<b>969,534.176</b>	<b>1,248,303.881</b>	<b>1,556,062.415</b>	<b>2,144,325.114</b>	<b>2,965,749.291</b>	<b>3,211,933.271</b>
211	Wages and salaries .....	969,534.176	1,248,303.881	1,556,062.415	2,144,325.114	2,965,749.291	3,211,933.271
22	<b>Use of goods and services</b> .....	<b>2,583,790.852</b>	<b>4,774,501.266</b>	<b>5,994,734.396</b>	<b>5,943,026.861</b>	<b>5,758,618.458</b>	<b>6,557,173.384</b>
23	<b>Consumption of fixed capital</b> .....						
24	<b>Interest</b> .....	<b>682,648.091</b>	<b>769,170.761</b>	<b>879,160.514</b>	<b>866,662.116</b>	<b>1,077,670.237</b>	<b>1,325,410.794</b>
241	To nonresidents .....	173,215.382	171,450.924	180,875.775	202,394.510	225,230.556	261,554.980
242	To residents other than general government .....	509,432.709	597,719.837	656,242.298	638,791.996	831,577.316	1,036,249.534
243	To other general government units .....			42,042.441	25,475.610	20,862.365	27,606.280
26	<b>Grants</b> .....	<b>111,983.326</b>	<b>72,216.203</b>	<b>133,633.479</b>	<b>202,025.772</b>	<b>272,269.586</b>	<b>696,464.616</b>
263	To other general government units .....	111,983.326	72,216.203	133,633.479	202,025.772	272,269.586	696,464.616
2631	Current .....	111,983.326	72,216.203	133,633.479	202,025.772	272,269.586	696,464.616
2632	Capital .....						
27	<b>Social benefits</b> .....	<b>259,947.685</b>	<b>342,857.910</b>	<b>433,324.470</b>	<b>670,171.825</b>	<b>703,683.149</b>	<b>820,338.824</b>
273	Employer social benefits .....	259,947.685	342,857.910	433,324.470	670,171.825	703,683.149	820,338.824
28	<b>Other expense</b> .....	<b>919,609.838</b>	<b>1,171,330.083</b>	<b>1,595,480.971</b>	<b>1,714,718.788</b>	<b>1,045,828.795</b>	<b>1,410,883.683</b>
281	Property expense other than interest .....	13,118.251	3,215.313	329,432.512	44,388.507	76,903.325	36,451.926
282	Miscellaneous other expense .....	906,491.587	1,168,114.770	1,266,048.459	1,670,330.281	968,925.470	1,374,431.757
2821	Current .....	906,491.587	1,168,114.770	1,266,048.459	1,670,330.281	968,925.470	1,374,431.757
2822	Capital .....						

**Consolidated Total Government  
(General Government/Non-Financial Public Sector)**

(Kyats in Million)

<b>TABLE 3 TRANSACTIONS IN ASSETS AND LIABILITIES</b>		<b>2012-2013</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
Accounting method:	Cash	PA	PA	PA	PA	PA	RE
3	<b>CHANGE IN NET WORTH: TRANSACTIONS</b> <sup>cf</sup> .....	<b>3,255,646.204</b>	<b>3,580,194.301</b>	<b>5,241,503.269</b>	<b>2,466,566.847</b>	<b>2,831,247.538</b>	<b>5,279,234.269</b>
31	<b>Net acquisition of nonfinancial assets</b> <sup>df</sup> .....	<b>4,156,880.263</b>	<b>4,834,179.938</b>	<b>5,622,089.193</b>	<b>5,809,463.773</b>	<b>5,182,539.987</b>	<b>6,639,288.971</b>
311	<b>Fixed assets</b> .....	<b>4,156,880.263</b>	<b>4,834,179.938</b>	<b>5,622,089.193</b>	<b>5,809,463.773</b>	<b>5,182,539.987</b>	<b>6,639,288.971</b>
311A	<b>Acquisitions: fixed assets</b> .....	4,737,088.548	5,070,107.573	5,860,420.423	6,196,311.649	5,321,750.045	6,763,916.348
311B	<b>Disposals: fixed assets</b> .....	580,208.285	235,927.635	238,331.230	386,847.876	139,210.058	124,627.377
32	<b>Net acquisition of financial assets [321+322+323]</b> .....	<b>4,316.275</b>	<b>193,377.542</b>	<b>289,844.061</b>	<b>365,304.123</b>	<b>160,017.879</b>	<b>71,221.445</b>
3204	Loans [3214+3224] .....	0.000	46,248.614	145,224.066	341,622.862	-51,749.651	0.000
3205	Shares and other equity [3215+3225] .....	4,316.275	147,128.928	144,619.995	23,681.261	211,767.530	6,398.814
321	<b>Domestic</b> .....	<b>4,316.275</b>	<b>56,842.901</b>	<b>185,519.271</b>	<b>351,455.862</b>	<b>151,530.138</b>	<b>63,555.417</b>
3214	Loans .....	0.000	46,248.614	145,224.066	341,622.862	-51,749.651	0.000
3215	Shares and other equity .....	4,316.275	10,594.287	40,295.205	9,833.000	203,279.789	-1,267.214
322	<b>Foreign</b> .....	<b>0.000</b>	<b>136,534.641</b>	<b>104,324.790</b>	<b>13,848.261</b>	<b>8,487.741</b>	<b>7,666.028</b>
3225	Shares and other equity .....	0.000	136,534.641	104,324.790	13,848.261	8,487.741	7,666.028
33	<b>Net incurrence of liabilities [331+332]</b> .....	<b>905,550.334</b>	<b>1,447,363.179</b>	<b>670,429.985</b>	<b>3,708,201.049</b>	<b>2,511,310.328</b>	<b>1,431,276.147</b>
3303	Securities other than shares [3313+3323] .....	886,749.000	1,190,240.000	473,249.000	3,237,081.000	2,295,551.000	0.000
3304	Loans [3314+3324] .....	18,801.334	257,123.179	197,180.985	471,120.049	215,759.328	1,431,276.147
331	<b>Domestic</b> .....	<b>886,096.700</b>	<b>1,181,630.568</b>	<b>484,636.720</b>	<b>3,261,379.923</b>	<b>2,624,434.799</b>	<b>46,128.035</b>
3313	Securities other than shares .....	886,749.000	1,190,240.000	473,249.000	3,237,081.000	2,295,551.000	
3314	Loans .....	-652.300	-8,609.432	11,387.720	24,298.923	328,883.799	46,128.035
332	<b>Foreign</b> .....	<b>19,453.634</b>	<b>265,732.611</b>	<b>185,793.265</b>	<b>446,821.126</b>	<b>-113,124.471</b>	<b>1,385,148.112</b>
3324	Loans .....	19,453.634	265,732.611	185,793.265	446,821.126	-113,124.471	1,385,148.112
	<b>Memorandum items:</b>						
3M2	<b>Change in net financial worth: transactions (=32-33)</b> <sup>ff</sup> .....	<b>-901,234</b>	<b>-1,253,986</b>	<b>-380,586</b>	<b>-3,342,897</b>		<b>-1,360,055</b>
3M3	Debt at market value: transactions <sup>ff</sup> .....						

**Consolidated Total Government( General Government)**

**(General Government/Non-Financial Public Sector)**

(Kyats in Million)

<b>TABLE 7 COFOG</b>		<b>2012-2013</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
Accounting method:		PA	PA	PA	PA	PA	RE
Cash							
7	<b>TOTAL OUTLAYS</b> .....	<b>10,264,602.783</b>	<b>13,448,487.920</b>	<b>16,452,817.146</b>	<b>17,737,242.389</b>	<b>17,145,569.561</b>	<b>20,786,120.920</b>
701	<b>General public services</b> .....	<b>1,569,620.774</b>	<b>1,460,407.149</b>	<b>1,826,193.043</b>	<b>2,072,022.814</b>	<b>2,220,690.300</b>	<b>3,385,921.653</b>
7011	<i>Executive and legislative organs, financial and fiscal aff</i> .....	692,735.243	628,380.197	797,426.735	946,206.024	881,729.331	1,191,348.613
7013	<i>General services</i> .....	26,491.171	76,190.932	38,151.848	29,688.279	28,508.669	62,800.691
7016	<i>General public services not elsewhere classified</i> .....	137,433.031	36,964.258	138,287.923	184,076.251	113,562.578	109,944.373
7017	<i>Public debt transactions</i> .....	611,777.154	646,655.559	736,306.321	719,484.076	924,620.256	1,325,410.794
7018	<i>Transfers of general character betw. levels of govt. <sup>cr</sup></i> .....	101,184.175	72,216.203	116,020.216	192,568.184	272,269.466	696,417.182
702	<b>Defense</b> .....	<b>1,887,415.468</b>	<b>2,222,581.997</b>	<b>2,471,340.904</b>	<b>3,141,147.292</b>	<b>2,953,461.803</b>	<b>3,187,035.714</b>
703	<b>Public order and safety</b> .....	<b>175,937.867</b>	<b>287,148.520</b>	<b>326,725.502</b>	<b>358,011.676</b>	<b>422,874.200</b>	<b>476,115.568</b>
7031	<i>Police services</i> .....	149,446.681	213,903.234	243,049.622	284,491.461	276,148.418	288,433.297
7032	<i>Fire protection services</i> .....	11,753.003	21,434.944	10,530.663	8,447.958	9,779.654	76,924.000
7033	<i>Law courts</i> .....	12,636.191	23,261.369	37,609.304	31,485.543	92,824.472	54,482.759
7034	<i>Prisons</i> .....	2,101.992	28,548.973	35,535.913	33,586.714	44,121.656	56,275.512
7035	<i>R &amp; D Public order and safety</i> .....						
7036	<i>Public order and safety not elsewhere classified ..</i>						
704	<b>Economic affairs</b> .....	<b>4,627,169.893</b>	<b>6,949,035.700</b>	<b>8,793,347.558</b>	<b>8,475,796.390</b>	<b>8,038,695.806</b>	<b>9,254,034.838</b>
7041	<i>General economic, commercial, and labor affairs</i> .....	308,549.005	373,851.236	419,709.098	548,947.990	567,688.282	748,825.341
7042	<i>Agriculture, forestry, fishing, and hunting</i> .....	464,465.013	622,387.232	728,705.191	760,325.014	947,297.549	915,653.684
7043	<i>Fuel and energy</i> .....	1,438,084.768	3,111,847.074	4,062,590.349	4,409,664.427	4,032,100.910	4,690,408.870
7044	<i>Mining, manufacturing, and construction</i> .....	2,062,463.254	2,112,433.823	2,729,501.813	1,873,539.980	1,428,208.036	1,848,093.966
7045	<i>Transport</i> .....	263,054.432	353,464.794	374,451.549	460,916.866	652,297.154	850,782.967
7046	<i>Communication</i> .....	90,553.421	260,552.955	156,635.633	112,491.129	118,783.060	200,270.010
7047	<i>Other industries (multi development project).....</i>		114,498.586	321,753.925	309,910.984	292,320.815	
705	<b>Environmental protection</b> .....	<b>4,741.226</b>	<b>24,488.523</b>	<b>6,578.345</b>	<b>8,072.201</b>	<b>11,291.421</b>	<b>5,457.010</b>
706	<b>Housing and community amenities</b> .....	<b>237,735.265</b>	<b>458,065.965</b>	<b>599,920.270</b>	<b>644,247.238</b>	<b>443,871.429</b>	<b>683,610.912</b>
707	<b>Health</b> .....	<b>380,603.898</b>	<b>485,305.679</b>	<b>661,601.808</b>	<b>751,890.891</b>	<b>703,929.560</b>	<b>1,090,891.177</b>
7072	<i>Outpatient services</i> .....						
7073	<i>Hospital services</i> .....				531,276.308	392,589.748	552,765.419
7074	<i>Public health services</i> .....			333,349.056	160,210.481	231,192.666	429,870.036
7076	<i>Health not elsewhere classified</i> .....			328,252.752	60,404.102	80,147.146	108,255.722
708	<b>Recreation, culture and religion</b> .....	<b>388,950.567</b>	<b>259,812.995</b>	<b>144,750.424</b>	<b>143,099.075</b>	<b>126,956.962</b>	<b>146,726.766</b>
7081	<i>Recreational and sporting services</i> .....	337,010.033	163,931.912	42,436.221	22,726.755	47,208.123	45,634.043
7082	<i>Cultural services</i> .....	6,490.205	12,127.795	22,356.382	20,617.637	10,779.888	17,455.994
7083	<i>Broadcasting and publishing services</i> .....	39,602.577	75,462.789	71,075.392	90,566.297	53,812.253	72,402.864
7084	<i>Religious and other community services</i> .....	5,847.752	8,290.499	8,882.429	9,188.386	15,156.698	11,233.865
7085	<i>R &amp; D Recreation, culture, and religion</i> .....						
7086	<i>Recreation, culture, and religion not elsewhere classified</i>						
709	<b>Education</b> .....	<b>773,916.661</b>	<b>1,007,374.727</b>	<b>1,240,132.688</b>	<b>1,549,198.780</b>	<b>1,596,683.095</b>	<b>1,784,363.756</b>
7091	<i>Pre-primary and primary education</i> .....		682,573.915	856,604.712	147,750.106	1,283,595.470	1,373,200.156
7094	<i>Tertiary education</i> .....		181,070.776	205,258.450	202,272.079	235,496.636	307,378.056
7095	<i>Education not definable by level</i> .....		143,730.036	178,269.526	1,199,176.595	77,590.989	103,785.544
710	<b>Social protection</b> .....	<b>218,511.164</b>	<b>294,266.665</b>	<b>382,226.604</b>	<b>593,756.032</b>	<b>627,114.985</b>	<b>771,963.526</b>

Some items still need to identify; it is only based on the informations that have already existed in Budget Department. Example between primary and secondary education, environmental protection and Forestry, and environmental protection and housing and community amenities etc.



## STATEMENT I

Central Government (Union)

(Kyats in Million)

STATEMENT OF GOVERNMENT OPERATIONS		2012-2013	2013-14	2014-15	2015-16	2016-17	2017-18
		PA	PA	PA	PA	PA	RE
1	<b>Revenue</b>	<b>10,124,377.628</b>	<b>11,756,750.224</b>	<b>14,579,018.422</b>	<b>13,775,406.884</b>	<b>14,584,073.118</b>	<b>14,959,005.932</b>
11	Taxes	2,319,016.951	3,207,792.069	3,808,567.913	4,367,225.513	5,109,514.526	5,442,496.330
12	Social contributions	-	9,246.939	31,261.952	60,717.630	73,240.784	83,100.000
13	Grants	25,918.895	146,480.406	204,150.208	330,426.244	351,416.751	651,134.598
14	Other revenue	7,779,441.782	8,393,230.810	10,535,038.349	9,017,037.497	9,049,901.057	8,782,275.004
2	<b>Expense .....</b>	<b>5,408,071.173</b>	<b>8,141,854.730</b>	<b>10,755,202.821</b>	<b>12,379,419.817</b>	<b>12,785,538.941</b>	<b>15,151,421.113</b>
21	Compensation of employees .....	852,176.379	1,097,054.361	1,370,044.239	1,910,717.093	2,721,547.385	2,932,004.396
22	Use of goods and services .....	2,136,028.937	4,208,323.907	4,814,381.494	5,331,713.996	5,080,455.978	5,857,864.260
24	Interest .....	682,648.091	769,170.761	879,160.514	866,662.116	1,077,668.300	1,325,050.067
26	Grants .....	566,673.126	599,715.045	1,685,465.393	1,897,204.637	2,169,773.808	2,819,721.408
27	Social benefits .....	255,019.186	337,069.970	425,585.902	663,807.025	696,762.299	812,975.681
28	Other expense .....	915,525.454	1,130,520.686	1,580,565.279	1,709,314.950	1,039,331.171	1,403,805.301
GOB	<b>Gross operating balance (1-2+23+NOBz) .....</b>	<b>4,716,306.455</b>	<b>3,614,895.494</b>	<b>3,823,815.601</b>	<b>1,395,987.067</b>	<b>1,798,534.177</b>	<b>(192,415.181)</b>
<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>							
31A	Acquisition of Nonfinancial Assets .....	4,457,028.830	4,599,463.130	4,600,817.408	4,707,175.093	3,964,351.899	5,055,058.803
311A	Fixed assets .....	4,457,028.830	4,599,463.130	4,600,817.408	4,707,175.093	3,964,351.899	5,055,058.803
31B	Disposal of Nonfinancial Assets .....	562,472.316	164,558.912	86,483.510	202,052.211	69,171.920	44,456.129
311B	Fixed assets .....	562,472.316	164,558.912	86,483.510	202,052.211	69,171.920	44,456.129
31	<b>Net Acquisition of Nonfinancial Assets .....</b>	<b>3,894,556.514</b>	<b>4,434,904.218</b>	<b>4,514,333.898</b>	<b>4,505,122.882</b>	<b>3,895,179.979</b>	<b>5,010,602.674</b>
NLB	<b>Net lending / borrowing (1-2+NOBz-31) .....</b>	<b>821,749.941</b>	<b>(820,008.724)</b>	<b>(690,518.297)</b>	<b>(3,109,135.815)</b>	<b>(2,096,645.802)</b>	<b>(5,203,017.855)</b>
<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (Net FINANCING):</b>							
32	<b>Net acquisition of financial assets .....</b>	<b>4,316.275</b>	<b>193,377.542</b>	<b>289,844.061</b>	<b>365,304.123</b>	<b>8,817.879</b>	<b>63,321.445</b>
321	Domestic .....	4,316.275	56,842.901	185,519.271	351,455.862	330.138	55,655.417
322	Foreign .....	-	136,534.641	104,324.790	13,848.261	8,487.741	7,666.028
33	<b>Net incurrence of liabilities .....</b>	<b>906,202.634</b>	<b>1,448,412.436</b>	<b>671,481.955</b>	<b>3,706,478.378</b>	<b>2,508,378.088</b>	<b>1,337,784.875</b>
331	Domestic .....	886,749.000	1,182,679.825	485,688.690	3,259,657.252	2,621,502.559	46,128.035
332	Foreign .....	19,453.634	265,732.611	185,793.265	446,821.126	(113,124.471)	1,291,656.840

Accounting method: CASH

## Central Government

(Kyats in Million)

<b>TABLE 1 REVENUE</b>		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
Accounting method:	Cash	PA	PA	PA	PA	PA	RE
<b>1</b>	<b>REVENUE .....</b>	<b>10,124,377.628</b>	<b>11,756,750.224</b>	<b>14,579,018.422</b>	<b>13,775,406.884</b>	<b>14,584,073.118</b>	<b>14,959,005.932</b>
<b>11</b>	<b>Taxes .....</b>	<b>2,319,016.951</b>	<b>3,207,792.069</b>	<b>3,808,567.913</b>	<b>4,367,225.513</b>	<b>5,109,514.526</b>	<b>5,442,496.330</b>
111	Taxes on income, profits, and capital gains .....	765,752.071	1,219,860.076	1,461,459.099	1,656,160.528	1,887,723.318	1,935,034.808
113	Taxes on property .....	361.556	218.666	395.889	527.902	294.230	596.934
1131	Recurrent taxes on immovable property .....	361.556	218.666	395.889	527.902	294.230	596.934
114	Taxes on goods and services .....	1,134,017.046	1,582,240.350	1,774,683.041	2,104,400.073	2,684,965.517	2,941,891.475
1141	General taxes on goods and services .....	810,925.592	1,273,345.152	1,395,231.251	1,743,664.994	1,286,843.998	1,411,088.800
11413	Turnover & other general taxes on G & S .....	810,925.592	1,273,345.152	1,395,231.251	1,743,664.994	1,286,843.998	1,411,088.800
1142	Excises .....					994,098.726	1,230,271.097
1144	Taxes on specific services .....	26,889.608	29,633.196	30,382.698	34,137.780	40,203.666	94,202.451
1145	Taxes on use of goods, permission to use goods .....	286,945.239	269,845.620	337,198.284	317,482.169	356,013.916	199,329.127
11451	Motor vehicles taxes .....	286,554.156	268,764.866	335,982.908	316,300.797	352,173.252	196,760.000
11452	Other .....	391.083	1,080.754	1,215.376	1,181.372	3,840.664	2,569.127
1146	Other taxes on goods and services .....	9,256.607	9,416.382	11,870.808	9,115.130	7,805.211	7,000.000
115	Taxes on international trade and transactions .....	367,923.199	363,234.326	495,597.985	467,241.939	480,186.930	490,000.000
1151	Customs and other import duties .....	367,923.199	363,234.326	495,597.985	467,241.939	480,186.930	490,000.000
116	Other taxes .....	50,963.079	42,238.651	76,431.899	138,895.071	56,344.531	74,973.113
<b>12</b>	<b>Social contributions .....</b>		<b>9,246.939</b>	<b>31,261.952</b>	<b>60,717.630</b>	<b>73,240.784</b>	<b>83,100.000</b>
121	Social security contributions .....		9,246.939	31,261.952	60,717.630	73,240.784	83,100.000
<b>13</b>	<b>Grants .....</b>	<b>25,918.895</b>	<b>146,480.406</b>	<b>204,150.208</b>	<b>330,426.244</b>	<b>351,416.751</b>	<b>651,134.598</b>
132	From international organizations .....	25,918.895	146,480.406	204,150.208	330,426.244	351,416.751	651,134.598
1321	Current .....	20,961.927	37,917.295	94,222.084	161,120.084	154,590.426	405,877.220
1322	Capital .....	4,956.968	108,563.111	109,928.124	169,306.160	196,826.325	245,257.378
133	From other general government units .....						
1331	Current .....						
1332	Capital .....						
<b>14</b>	<b>Other revenue .....</b>	<b>7,779,441.782</b>	<b>8,393,230.810</b>	<b>10,535,038.349</b>	<b>9,017,037.497</b>	<b>9,049,901.057</b>	<b>8,782,275.004</b>
141	Property income .....	27,543.050	300,098.705	1,572,668.589	1,052,017.090	1,068,282.524	1,104,370.965
1411	Interest .....	3,742.967	38,399.869	70,216.411	64,216.744	65,962.577	81,718.960
1412	Dividends .....	10,625.143	12,850.303	14,223.177	57,694.528	15,561.040	4,333.351
1415	Rent .....	13,174.940	248,848.533	1,488,229.001	930,105.818	986,758.907	1,018,318.654
142	Sales of goods and services .....	7,751,898.732	8,093,132.105	8,962,369.760	7,965,020.407	7,981,618.533	7,677,904.039
1421	Sales of market establishments .....	7,333,927.156	7,483,359.690	8,170,662.679	7,276,862.031	7,242,802.195	7,002,319.503
1423	Incidental sales by nonmarket establishments .....	417,971.576	609,772.415	791,707.081	688,158.376	738,816.338	675,584.536

## Central Government

(Kyats in Million)

TABLE 2 EXPENSE		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Accounting method:	Cash	PA	PA	PA	PA	PA	RE
2	EXPENSE .....	5,408,071.173	8,141,854.730	10,755,202.821	12,379,419.817	12,785,538.941	15,151,421.113
21	Compensation of employees .....	852,176.379	1,097,054.361	1,370,044.239	1,910,717.093	2,721,547.385	2,932,004.396
211	Wages and salaries .....	852,176.379	1,097,054.361	1,370,044.239	1,910,717.093	2,721,547.385	2,932,004.396
22	Use of goods and services .....	2,136,028.937	4,208,323.907	4,814,381.494	5,331,713.996	5,080,455.978	5,857,864.260
24	Interest .....	682,648.091	769,170.761	879,160.514	866,662.116	1,077,668.300	1,325,050.067
241	To nonresidents .....	173,215.382	171,450.924	180,875.775	202,394.510	225,228.619	261,194.253
242	To residents other than general government .....	509,432.709	597,719.837	656,242.298	638,791.996	831,577.316	1,036,249.534
243	To other general government units .....			42,042.441	25,475.610	20,862.365	27,606.280
26	Grants .....	566,673.126	599,715.045	1,685,465.393	1,897,204.637	2,169,773.808	2,819,721.408
263	To other general government units .....	566,673.126	599,715.045	1,685,465.393	1,897,204.637	2,169,773.808	2,819,721.408
2631	Current .....	566,673.126	599,715.045	1,685,465.393	1,897,204.637	2,169,773.808	2,819,721.408
27	Social benefits .....	255,019.186	337,069.970	425,585.902	663,807.025	696,762.299	812,975.681
28	Other expense .....	915,525.454	1,130,520.686	1,580,565.279	1,709,314.950	1,039,331.171	1,403,805.301
281	Property expense other than interest .....		3,215.313	329,432.512	44,388.507	76,903.325	36,451.926
282	Miscellaneous other expense .....	915,525.454	1,127,305.373	1,251,132.767	1,664,926.443	962,427.846	1,367,353.375
2821	Current .....	915,525.454	1,127,305.373	1,251,132.767	1,664,926.443	962,427.846	1,367,353.375
2822	Capital .....						

## Central Government

(Kyats in Million)

TABLE		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Accounting method:	Cash	PA	PA	PA	PA	PA	RE
3	CHANGE IN NET WORTH: TRANSACTIONS <sup>cl</sup> .....	2,992,670.155	3,179,869.324	4,132,696.004	1,163,948.627	1,395,619.770	3,736,139.244
31	Net acquisition of nonfinancial assets <sup>dl</sup> .....	3,894,556.514	4,434,904.218	4,514,333.898	4,505,122.882	3,895,179.979	5,010,602.674
311	Fixed assets .....	3,894,556.514	4,434,904.218	4,514,333.898	4,505,122.882	3,895,179.979	5,010,602.674
311A	Acquisitions: fixed assets .....	4,457,028.830	4,599,463.130	4,600,817.408	4,707,175.093	3,964,351.899	5,055,058.803
311B	Disposals: fixed assets .....	562,472.316	164,558.912	86,483.510	202,052.211	69,171.920	44,456.129
32	Net acquisition of financial assets [321+322+323] .....	4,316.275	193,377.542	289,844.061	365,304.123	8,817.879	63,321.445
3204	Loans [3214+3224] .....		46,248.614	145,224.066	341,622.862	-51,749.651	-1,267.214
3205	Shares and other equity [3215+3225] .....	4,316.275	147,128.928	144,619.995	23,681.261	60,567.530	64,588.659
321	Domestic .....	4,316.275	56,842.901	185,519.271	351,455.862	330.138	55,655.417
3214	Loans .....		46,248.614	145,224.066	341,622.862	-51,749.651	-1,267.214
3215	Shares and other equity .....	4,316.275	10,594.287	40,295.205	9,833.000	52,079.789	56,922.631
322	Foreign .....		136,534.641	104,324.790	13,848.261	8,487.741	7,666.028
3225	Shares and other equity .....		136,534.641	104,324.790	13,848.261	8,487.741	7,666.028
33	Net incurrence of liabilities [331+332] .....	906,202.634	1,448,412.436	671,481.955	3,706,478.378	2,508,378.088	1,337,784.875
3303	Securities other than shares [3313+3323] .....	886,749.000	1,190,240.000	473,249.000	3,237,081.000	2,295,551.000	
3304	Loans [3314+3324] .....	19,453.634	258,172.436	198,232.955	469,397.378	212,827.088	1,337,784.875
331	Domestic .....	886,749.000	1,182,679.825	485,688.690	3,259,657.252	2,621,502.559	46,128.035
3313	Securities other than shares .....	886,749.000	1,190,240.000	473,249.000	3,237,081.000	2,295,551.000	
3314	Loans .....		-7,560.175	12,439.690	22,576.252	325,951.559	46,128.035
332	Foreign .....	19,453.634	265,732.611	185,793.265	446,821.126	-113,124.471	1,291,656.840
3324	Loans .....	19,453.634	265,732.611	185,793.265	446,821.126	-113,124.471	1,291,656.840
3M2	Change in net financial worth: transactions (=32-33) .....	-901,886.36	-1,255,034.89	-381,637.89	-3,341,174.26	-2,499,560.21	-1,274,463.43
3M3	Debt at market value: transactions <sup>jl</sup> .....						

## Central Government

(Kyats in Million)

	TABLE 7 Accounting method:	COFOG Cash	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
			PA	PA	PA	PA	PA	RE
<b>7</b>	<b>TOTAL OUTLAYS</b> .....		<b>9,865,100.270</b>	<b>12,741,318.103</b>	<b>15,356,020.707</b>	<b>17,086,595.174</b>	<b>16,749,890.840</b>	<b>20,206,479.916</b>
<b>701</b>	<b>General public services</b> .....		<b>1,899,623.626</b>	<b>1,777,821.843</b>	<b>2,812,027.698</b>	<b>3,070,211.307</b>	<b>3,375,882.661</b>	<b>4,605,187.857</b>
7011	Executive and legislative organs, financial and fiscal affairs, ex		561,642.384	424,086.982	192,955.772	208,346.444	139,419.287	309,540.083
7013	General services .....		22,097.931	70,399.999	28,694.525	29,688.279	28,508.669	40,931.926
7016	General public services not elsewhere classified .....		137,433.031	36,964.258	138,287.923	184,076.251	113,562.578	109,944.373
7017	Public debt transactions .....		611,777.154	646,655.559	736,306.321	719,484.076	924,618.319	1,325,050.067
7018	Transfers of general character betw. levels of govt. <sup>cf</sup>		566,673.126	599,715.045	1,715,783.157	1,928,616.257	2,169,773.808	2,819,721.408
<b>702</b>	<b>Defense</b> .....		<b>1,887,415.468</b>	<b>2,222,581.997</b>	<b>2,471,340.904</b>	<b>3,141,147.292</b>	<b>2,953,461.803</b>	<b>3,187,035.714</b>
<b>703</b>	<b>Public order and safety</b> .....		<b>165,569.057</b>	<b>267,087.094</b>	<b>316,046.781</b>	<b>349,232.185</b>	<b>395,105.306</b>	<b>463,755.283</b>
7031	Police services .....		149,446.681	213,903.234	243,049.622	284,491.461	276,148.418	288,433.297
7032	Fire protection services .....		11,753.003	21,434.944	10,530.663	8,447.958	9,779.654	76,924.000
7033	Law courts .....		2,267.381	3,199.943	26,930.583	22,706.052	65,055.578	42,122.474
7034	Prisons .....		2,101.992	28,548.973	35,535.913	33,586.714	44,121.656	56,275.512
<b>704</b>	<b>Economic affairs</b> .....		<b>4,125,400.692</b>	<b>6,225,317.424</b>	<b>7,151,675.461</b>	<b>7,340,794.676</b>	<b>6,918,621.613</b>	<b>8,080,251.910</b>
7041	General economic, commercial, and labor affairs .....		308,382.271	373,671.014	<b>419,497.673</b>	548,692.477	567,488.910	748,074.087
7042	Agriculture, forestry, fishing, and hunting .....		427,199.994	561,801.157	623,925.909	658,083.238	849,213.196	800,965.061
7043	Fuel and energy .....		1,438,084.768	3,111,847.074	4,010,554.443	4,299,316.050	3,901,108.491	4,527,370.525
7044	Mining, manufacturing, and construction .....		1,598,125.806	1,449,481.844	1,244,856.329	951,383.932	537,409.987	952,789.260
7045	Transport .....		263,054.432	353,464.794	374,451.549	460,916.866	652,297.154	850,782.967
7046	Communication .....		90,553.421	260,552.955	156,635.633	112,491.129	118,783.060	200,270.010
7047	Other industries (multi development project).....			114,498.586	321,753.925	309,910.984	292,320.815	
<b>705</b>	<b>Environmental protection</b> .....		<b>4,741.226</b>	<b>24,488.523</b>	<b>6,578.345</b>	<b>8,072.201</b>	<b>11,291.421</b>	<b>5,457.010</b>
<b>706</b>	<b>Housing and community amenities</b> .....		<b>24,003.291</b>	<b>182,999.806</b>	<b>185,938.897</b>	<b>161,743.637</b>	<b>68,808.978</b>	<b>94,993.583</b>
<b>707</b>	<b>Health</b> .....		<b>380,603.898</b>	<b>485,305.679</b>	<b>661,601.808</b>	<b>751,890.891</b>	<b>703,929.560</b>	<b>1,090,891.177</b>
7073	Hospital services .....					531,276.308	392,589.748	552,765.419
7074	Public health services .....				333,349.056	160,210.481	231,192.666	429,870.036
7076	Health not elsewhere classified .....				328,252.752	60,404.102	80,147.146	108,255.722
<b>708</b>	<b>Recreation, culture and religion</b> .....		<b>385,315.187</b>	<b>254,074.345</b>	<b>128,451.521</b>	<b>120,548.173</b>	<b>98,991.418</b>	<b>122,580.100</b>
7081	Recreational and sporting services .....		334,111.033	158,819.360	26,554.919	22,726.755	19,242.579	21,487.377
7082	Cultural services .....		6,490.205	12,127.795	22,356.382	20,617.637	10,779.888	17,455.994
7083	Broadcasting and publishing services .....		38,866.197	75,462.789	70,657.791	68,015.395	53,812.253	72,402.864
7084	Religious and other community services .....		5,847.752	7,664.401	8,882.429	9,188.386	15,156.698	11,233.865
<b>709</b>	<b>Education</b> .....		<b>773,916.661</b>	<b>1,007,374.727</b>	<b>1,240,132.688</b>	<b>1,549,198.780</b>	<b>1,596,683.095</b>	<b>1,784,363.756</b>
7091	Pre-primary and primary education .....			682,573.915	856,604.712	147,750.106	1,283,595.470	1,373,200.156
7092	Secondary education .....						235,496.636	
7094	Tertiary education .....			181,070.776	205,258.450	202,272.079	77,590.989	307,378.056
7095	Education not definable by level ...			143,730.036	178,269.526	1,199,176.595		103,785.544
<b>710</b>	<b>Social protection</b> .....		<b>218,511.164</b>	<b>294,266.665</b>	<b>382,226.604</b>	<b>593,756.032</b>	<b>627,114.985</b>	<b>771,963.526</b>

## STATEMENT I

## Budgetary Government

(Kyats in Million)

STATEMENT OF GOVERNMENT OPERATIONS		2012-2013	2013-14	2014-15	2015-16	2016-17	2017-18
		PA	PA	PA	PA	PA	RE
<b>TRANSACTIONS AFFECTING NET WORTH:</b>							
1	Revenue .....	4,619,643.488	5,965,672.807	8,147,552.986	8,242,247.407	8,939,770.687	9,673,369.134
11	Taxes .....	3,374,443.951	4,225,499.669	5,048,664.913	5,414,282.771	6,136,604.740	6,528,519.370
12	Social contributions .....	-	9,246.939	31,261.952	60,717.630	73,240.784	83,100.000
13	Grants .....	25,918.895	76,235.913	165,501.485	247,496.631	331,876.508	605,642.172
14	Other revenue .....	1,219,280.642	1,654,690.286	2,902,124.636	2,519,750.375	2,398,048.655	2,456,107.592
2	Expense .....	3,551,935.712	4,322,616.815	6,057,275.061	7,507,178.099	8,140,595.974	9,981,217.175
21	Compensation of employees .....	656,846.901	870,650.946	1,120,595.028	1,622,159.342	2,454,679.912	2,651,945.443
22	Use of goods and services .....	608,507.623	800,824.556	917,266.137	1,047,200.855	1,037,848.068	1,293,315.376
24	Interest .....	611,777.154	646,655.559	736,306.321	719,484.076	924,618.319	1,151,948.555
25	Subsidies .....	-	-	-	-	-	-
26	Grants .....	566,673.126	599,715.045	1,685,465.393	1,897,204.637	2,169,773.808	2,819,721.408
27	Social benefits .....	205,723.852	277,465.334	352,175.706	558,845.826	591,307.415	698,500.000
28	Other expense .....	902,407.056	1,127,305.375	1,245,466.476	1,662,283.363	962,368.452	1,365,786.393
GOB	Gross operating balance (1-2+23+NOBz) .....	1,067,707.776	1,643,055.992	2,090,277.925	735,069.308	799,174.713	(307,848.041)
<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>							
31A	Acquisition of Nonfinancial Assets .....	3,340,457.503	3,346,337.914	3,564,472.322	3,725,583.785	3,237,390.074	3,950,054.431
311A	Fixed assets .....	3,340,457.503	3,346,337.914	3,564,472.322	3,725,583.785	3,237,390.074	3,950,054.431
312A	Change in inventories .....	-	-	-	-	-	-
313A	Valuables .....	-	-	-	-	-	-
314A	Nonproduced assets .....	-	-	-	-	-	-
31B	Disposal of Nonfinancial Assets .....	398,941.887	58,271.246	47,949.475	195,024.798	55,721.602	42,794.279
311B	Fixed assets .....	398,941.887	58,271.246	47,949.475	195,024.798	55,721.602	42,794.279
312B	Change in inventories .....	-	-	-	-	-	-
313B	Valuables .....	-	-	-	-	-	-
314B	Nonproduced assets .....	-	-	-	-	-	-
31	Net Acquisition of Nonfinancial Assets .....	2,941,515.616	3,288,066.668	3,516,522.847	3,530,558.987	3,181,668.472	3,907,260.152
NLB	Net lending / borrowing (1-2+NOBz-31) .....	(1,873,807.840)	(1,645,010.676)	(1,426,244.922)	(2,795,489.679)	(2,382,493.759)	(4,215,108.193)
<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES:</b>							
		(901,886.359)	(1,145,399.449)	(419,362.657)	(3,373,343.942)	(2,493,840.414)	(1,048,441.166)
32	Net acquisition of financial assets .....	4,316.275	58,528.174	170,370.397	360,496.123	(33,211.910)	(2,042.177)
321	Domestic .....	4,316.275	56,842.901	168,699.271	346,647.862	(41,699.651)	(9,708.205)
322	Foreign .....	-	1,685.273	1,671.126	13,848.261	8,487.741	7,666.028
33	Net incurrence of liabilities .....	906,202.634	1,203,927.623	589,733.054	3,733,840.065	2,460,628.504	1,046,398.989
331	Domestic .....	886,749.000	1,185,761.323	465,994.543	3,234,577.825	2,293,698.913	(1,812.753)
332	Foreign .....	19,453.634	18,166.300	123,738.511	499,262.240	166,929.591	1,048,211.742

Accounting method: CASH

Budgetary Government

(Kyats in Million)

<b>TABLE 1 REVENUE</b>		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
Accounting method:	Cash	PA	PA	PA	PA	PA	RE
<b>1</b>	<b>REVENUE .....</b>	<b>4,619,643.488</b>	<b>5,965,672.807</b>	<b>8,147,552.986</b>	<b>8,242,247.407</b>	<b>8,939,770.687</b>	<b>9,673,369.134</b>
<b>11</b>	<b>Taxes .....</b>	<b>3,374,443.951</b>	<b>4,225,499.669</b>	<b>5,048,664.913</b>	<b>5,414,282.771</b>	<b>6,136,604.740</b>	<b>6,528,519.370</b>
111	Taxes on income, profits, and capital gains .....	1,437,649.071	1,807,066.076	2,242,138.099	2,340,924.201	2,323,668.760	2,356,431.028
113	Taxes on property .....	361.556	218.666	395.889	527.902	294.230	596.934
1131	Recurrent taxes on immovable property .....	361.556	218.666	395.889	527.902	294.230	596.934
114	Taxes on goods and services .....	1,517,547.046	2,012,741.950	2,234,101.041	2,466,693.658	3,276,110.289	3,606,518.295
1141	General taxes on goods and services .....	1,194,455.592	1,703,846.752	1,854,649.251	2,105,958.579	1,877,851.770	2,075,715.620
11413	Turnover & other general taxes on G & S .....	1,194,455.592	1,703,846.752	1,854,649.251	2,105,958.579	1,877,851.770	2,075,715.620
1142	Excises .....					994,235.726	1,230,271.097
1144	Taxes on specific services .....	26,889.608	29,633.196	30,382.698	34,137.780	40,203.666	94,202.451
1145	Taxes on use of goods, permission to use goods .....	286,945.239	269,845.620	337,198.284	317,482.169	356,013.916	199,329.127
11451	Motor vehicles taxes .....	286,554.156	268,764.866	335,982.908	316,300.797	352,173.252	196,760.000
11452	Other .....	391.083	1,080.754	1,215.376	1,181.372	3,840.664	2,569.127
1146	Other taxes on goods and services .....	9,256.607	9,416.382	11,870.808	9,115.130	7,805.211	7,000.000
115	Taxes on international trade and transactions .....	367,923.199	363,234.326	495,597.985	467,241.939	480,186.930	490,000.000
1151	Customs and other import duties .....	367,923.199	363,234.326	495,597.985	467,241.939	480,186.930	490,000.000
116	Other taxes .....	50,963.079	42,238.651	76,431.899	138,895.071	56,344.531	74,973.113
<b>12</b>	<b>Social contributions .....</b>		<b>9,246.939</b>	<b>31,261.952</b>	<b>60,717.630</b>	<b>73,240.784</b>	<b>83,100.000</b>
121	Social security contributions .....		9,246.939	31,261.952	60,717.630	73,240.784	83,100.000
<b>13</b>	<b>Grants .....</b>	<b>25,918.895</b>	<b>76,235.913</b>	<b>165,501.485</b>	<b>247,496.631</b>	<b>331,876.508</b>	<b>605,642.172</b>
132	From international organizations .....	25,918.895	76,235.913	165,501.485	247,496.631	331,876.508	605,642.172
1321	Current .....	20,961.927	28,877.295	94,222.084	161,087.131	154,494.098	405,687.484
1322	Capital .....	4,956.968	47,358.618	71,279.401	86,409.500	177,382.410	199,954.688
133	From other general government units .....						
1331	Current .....						
1332	Capital .....						
<b>14</b>	<b>Other revenue .....</b>	<b>1,219,280.642</b>	<b>1,654,690.286</b>	<b>2,902,124.636</b>	<b>2,519,750.375</b>	<b>2,398,048.655</b>	<b>2,456,107.592</b>
141	Property income .....	801,309.066	1,044,917.871	2,110,417.555	1,831,591.999	1,659,232.317	1,780,523.056
1411	Interest .....	3,742.967	38,399.869	70,216.411	64,216.744	65,962.577	81,718.960
1412	Dividends .....	784,391.159	757,669.469	551,972.143	837,269.437	606,510.833	680,485.442
1415	Rent .....	13,174.940	248,848.533	1,488,229.001	930,105.818	986,758.907	1,018,318.654
142	Sales of goods and services .....	417,971.576	609,772.415	791,707.081	688,158.376	738,816.338	675,584.536
1423	Incidental sales by nonmarket establishments .....	417,971.576	609,772.415	791,707.081	688,158.376	738,816.338	675,584.536

Budgetary Government

(Kyats in Million)

<b>TABLE 2 EXPENSE</b>		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
Accounting method:	Cash	PA	PA	PA	PA	PA	RE
2	EXPENSE .....	<b>3,551,935.712</b>	<b>4,322,616.815</b>	<b>6,057,275.061</b>	<b>7,507,178.099</b>	<b>8,140,595.974</b>	<b>9,981,217.175</b>
21	Compensation of employees .....	656,846.901	870,650.946	1,120,595.028	1,622,159.342	2,454,679.912	2,651,945.443
211	Wages and salaries .....	656,846.901	870,650.946	1,120,595.028	1,622,159.342	2,454,679.912	2,651,945.443
22	Use of goods and services .....	608,507.623	800,824.556	917,266.137	1,047,200.855	1,037,848.068	1,293,315.376
24	Interest .....	611,777.154	646,655.559	736,306.321	719,484.076	924,618.319	1,151,948.555
241	To nonresidents .....	102,344.445	48,935.722	80,064.023	80,692.080	93,041.003	115,699.021
242	To residents other than general government ...	509,432.709	597,719.837	656,242.298	638,791.996	831,577.316	1,036,249.534
26	Grants .....	566,673.126	599,715.045	1,685,465.393	1,897,204.637	2,169,773.808	2,819,721.408
263	To other general government units .....	566,673.126	599,715.045	1,685,465.393	1,897,204.637	2,169,773.808	2,819,721.408
2631	Current .....	566,673.126	599,715.045	1,685,465.393	1,897,204.637	2,169,773.808	2,819,721.408
27	Social benefits .....	205,723.852	277,465.334	352,175.706	558,845.826	591,307.415	698,500.000
273	Employer social benefits .....	205,723.852	277,465.334	352,175.706	558,845.826	591,307.415	698,500.000
28	Other expense .....	902,407.056	1,127,305.375	1,245,466.476	1,662,283.363	962,368.452	1,365,786.393
282	Miscellaneous other expense .....	902,407.056	1,127,305.375	1,245,466.476	1,662,283.363	962,368.452	1,365,786.393
2821	Current .....	902,407.056	1,127,305.375	1,245,466.476	1,662,283.363	962,368.452	1,365,786.393
2822	Capital .....						

Budgetary Government

(Kyats in Million)

<b>TABLE 3 TRANSACTIONS IN ASSETS AND LIABILITIES</b>		<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
Accounting method:	Cash	PA	PA	PA	PA	PA	RE
3	<b>CHANGE IN NET WORTH: TRANSACTIONS <sup>cf</sup></b> .....	<b>2,039,629.257</b>	<b>2,142,667.219</b>	<b>3,097,160.190</b>	<b>157,215.045</b>	<b>687,828.058</b>	<b>2,858,818.986</b>
31	<b>Net acquisition of nonfinancial assets <sup>df</sup></b> .....	<b>2,941,515.616</b>	<b>3,288,066.668</b>	<b>3,516,522.847</b>	<b>3,530,558.987</b>	<b>3,181,668.472</b>	<b>3,907,260.152</b>
311	<b>Fixed assets</b> .....	<b>2,941,515.616</b>	<b>3,288,066.668</b>	<b>3,516,522.847</b>	<b>3,530,558.987</b>	<b>3,181,668.472</b>	<b>3,907,260.152</b>
311A	<b>Acquisitions: fixed assets</b> .....	3,340,457.503	3,346,337.914	3,564,472.322	3,725,583.785	3,237,390.074	3,950,054.431
311B	<b>Disposals: fixed assets</b> .....	398,941.887	58,271.246	47,949.475	195,024.798	55,721.602	42,794.279
32	<b>Net acquisition of financial assets [321+322+323]</b> .....	<b>4,316.275</b>	<b>58,528.174</b>	<b>170,370.397</b>	<b>360,496.123</b>	<b>-33,211.910</b>	<b>-2,042.177</b>
3204	Loans [3214+3224] .....	0.000	46,248.614	145,224.066	341,622.862	-51,749.651	-50,528.894
3205	Shares and other equity [3215+3225] .....	4,316.275	12,279.560	25,146.331	18,873.261	18,537.741	48,486.717
321	<b>Domestic</b> .....	<b>4,316.275</b>	<b>56,842.901</b>	<b>168,699.271</b>	<b>346,647.862</b>	<b>-41,699.651</b>	<b>-9,708.205</b>
3214	Loans .....	0.000	46,248.614	145,224.066	341,622.862	-51,749.651	-50,528.894
3215	Shares and other equity .....	4,316.275	10,594.287	23,475.205	5,025.000	10,050.000	40,820.689
322	<b>Foreign</b> .....	<b>0.000</b>	<b>1,685.273</b>	<b>1,671.126</b>	<b>13,848.261</b>	<b>8,487.741</b>	<b>7,666.028</b>
3225	Shares and other equity .....	0.000	1,685.273	1,671.126	13,848.261	8,487.741	7,666.028
33	<b>Net incurrence of liabilities [331+332]</b> .....	<b>906,202.634</b>	<b>1,203,927.623</b>	<b>589,733.054</b>	<b>3,733,840.065</b>	<b>2,460,628.504</b>	<b>1,046,398.989</b>
3303	Securities other than shares [3313+3323] .....	886,749.000	1,190,240.000	473,249.000	3,237,081.000	2,295,551.000	0.000
3304	Loans [3314+3324] .....	19,453.634	13,687.623	116,484.054	496,759.065	165,077.504	1,046,398.989
331	<b>Domestic</b> .....	<b>886,749.000</b>	<b>1,185,761.323</b>	<b>465,994.543</b>	<b>3,234,577.825</b>	<b>2,293,698.913</b>	<b>-1,812.753</b>
3313	Securities other than shares .....	886,749.000	1,190,240.000	473,249.000	3,237,081.000	2,295,551.000	0.000
3314	Loans .....	0.000	-4,478.677	-7,254.457	-2,503.175	-1,852.087	-1,812.753
332	<b>Foreign</b> .....	<b>19,453.634</b>	<b>18,166.300</b>	<b>123,738.511</b>	<b>499,262.240</b>	<b>166,929.591</b>	<b>1,048,211.742</b>
3324	Loans .....	19,453.634	18,166.300	123,738.511	499,262.240	166,929.591	1,048,211.742
3M2	<b>Change in net financial worth: transactions (=32-33)</b> .....	<b>-901,886.36</b>	<b>-1,145,399.45</b>	<b>-419,362.66</b>	<b>-3,373,343.94</b>	<b>-2,493,840.41</b>	<b>-1,048,441.17</b>
3M3	Debt at market value: transactions <sup>g</sup> .....						

TABLE 7 COFOG		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Accounting method:	Cash	PA	PA	PA	PA	PA	RE
<b>7</b>	<b>TOTAL OUTLAYS .....</b>	<b>6,892,393.215</b>	<b>7,668,954.729</b>	<b>9,621,747.383</b>	<b>11,232,761.884</b>	<b>11,377,986.048</b>	<b>13,931,271.606</b>
<b>701</b>	<b>General public services .....</b>	<b>1,899,623.626</b>	<b>1,777,821.843</b>	<b>2,812,027.698</b>	<b>3,070,211.307</b>	<b>3,375,882.661</b>	<b>4,432,086.345</b>
7011	<i>Executive and legislative organs, financial and fiscal affairs, external affairs .....</i>	561,642.384	424,086.982	192,955.772	208,346.444	139,419.287	309,540.083
7013	<i>General services .....</i>	22,097.931	70,399.999	28,694.525	29,688.279	28,508.669	40,931.926
7016	<i>General public services not elsewhere classified .....</i>	137,433.031	36,964.258	138,287.923	184,076.251	113,562.578	109,944.373
7017	<i>Public debt transactions .....</i>	611,777.154	646,655.559	736,306.321	719,484.076	924,618.319	1,151,948.555
7018	<i>Transfers of general character betw. levels of govt.<sup>cf</sup> .....</i>	566,673.126	599,715.045	1,715,783.157	1,928,616.257	2,169,773.808	2,819,721.408
<b>702</b>	<b>Defense .....</b>	<b>1,887,415.468</b>	<b>2,222,581.997</b>	<b>2,471,340.904</b>	<b>3,141,147.292</b>	<b>2,953,461.803</b>	<b>3,187,035.714</b>
<b>703</b>	<b>Public order and safety .....</b>	<b>165,569.057</b>	<b>267,087.094</b>	<b>316,046.781</b>	<b>349,232.185</b>	<b>395,105.306</b>	<b>463,755.283</b>
7031	<i>Police services .....</i>	149,446.681	213,903.234	243,049.622	284,491.461	276,148.418	288,433.297
7032	<i>Fire protection services .....</i>	11,753.003	21,434.944	10,530.663	8,447.958	9,779.654	76,924.000
7033	<i>Law courts .....</i>	2,267.381	3,199.943	26,930.583	22,706.052	65,055.578	42,122.474
7034	<i>Prisons .....</i>	2,101.992	28,548.973	35,535.913	33,586.714	44,121.656	56,275.512
<b>704</b>	<b>Economic affairs .....</b>	<b>1,169,687.801</b>	<b>1,176,598.328</b>	<b>1,444,323.999</b>	<b>1,520,768.802</b>	<b>1,564,411.292</b>	<b>1,999,202.699</b>
7041	<i>General economic, commercial, and labor affairs .....</i>	13,391.896	18,008.442	<b>25,933.482</b>	28,427.689	44,174.616	55,656.352
7042	<i>Agriculture, forestry, fishing, and hunting .....</i>	393,524.163	524,077.224	591,851.014	630,228.219	509,343.072	800,965.061
7043	<i>Fuel and energy .....</i>	192,000.846	185,195.571	120,193.539	121,678.992	249,788.405	447,608.394
7044	<i>Mining, manufacturing, and construction .....</i>	517,167.486	272,858.408	318,054.118	374,850.929	385,851.386	576,792.673
7045	<i>Transport .....</i>	53,353.281	59,472.216	63,787.327	53,127.489	70,612.771	92,360.333
7046	<i>Communication .....</i>	250.129	2,487.881	2,750.594	2,544.500	12,320.227	25,819.886
7047	<i>Other industries (multi development project)....</i>		114,498.586	321,753.925	309,910.984	292,320.815	
<b>705</b>	<b>Environmental protection .....</b>	<b>4,741.226</b>	<b>24,488.523</b>	<b>6,578.345</b>	<b>8,072.201</b>	<b>11,291.421</b>	<b>5,457.010</b>
<b>706</b>	<b>Housing and community amenities .....</b>	<b>24,003.291</b>	<b>182,999.806</b>	<b>185,938.897</b>	<b>161,743.637</b>	<b>68,808.978</b>	<b>94,993.583</b>
<b>707</b>	<b>Health .....</b>	<b>380,603.898</b>	<b>485,305.679</b>	<b>661,601.808</b>	<b>751,890.891</b>	<b>703,929.560</b>	<b>1,090,891.177</b>
7073	<i>Hospital services .....</i>				531,276.308	392,589.748	552,765.419
7074	<i>Public health services .....</i>			333,349.056	160,210.481	231,192.666	429,870.036
7076	<i>Health not elsewhere classified ....</i>			328,252.752	60,404.102	80,147.146	108,255.722
<b>708</b>	<b>Recreation, culture and religion .....</b>	<b>372,839.809</b>	<b>230,430.067</b>	<b>101,529.659</b>	<b>86,740.757</b>	<b>81,296.947</b>	<b>101,522.513</b>
7081	<i>Recreational and sporting services .....</i>	334,111.033	158,819.360	26,554.919	22,726.755	19,242.579	21,487.377
7082	<i>Cultural services .....</i>	6,490.205	12,127.795	22,356.382	20,617.637	10,779.888	17,455.994
7083	<i>Broadcasting and publishing services .....</i>	26,390.819	51,818.511	43,735.929	34,207.979	36,117.782	51,345.277
7084	<i>Religious and other community services .....</i>	5,847.752	7,664.401	8,882.429	9,188.386	15,156.698	11,233.865
<b>709</b>	<b>Education .....</b>	<b>773,916.661</b>	<b>1,007,374.727</b>	<b>1,240,132.688</b>	<b>1,549,198.780</b>	<b>1,596,683.095</b>	<b>1,784,363.756</b>
7091	<i>Pre-primary and primary education .....</i>		682,573.915	856,604.712	147,750.106	1,283,595.470	1,373,200.156
7092	<i>Secondary education .....</i>						
7094	<i>Tertiary education .....</i>		181,070.776	205,258.450	202,272.079	235,496.636	307,378.056
7095	<i>Education not definable by level .....</i>		143,730.036	178,269.526	1,199,176.595	77,590.989	103,785.544
<b>710</b>	<b>Social protection .....</b>	<b>213,992.378</b>	<b>294,266.665</b>	<b>382,226.604</b>	<b>593,756.032</b>	<b>627,114.985</b>	<b>771,963.526</b>



## STATEMENT I

## Extrabudgetry (State Economic Enterprises)

(Kyats in Million)

STATEMENT OF GOVERNMENT OPERATIONS		2012-2013	2013-14	2014-15	2015-16	2016-17	2017-18
		PA	PA	PA	PA	PA	RE
<b>TRANSACTIONS AFFECTING NET WORTH:</b>							
1	Revenue .....	7,333,927.156	7,554,414.017	8,209,547.402	7,399,126.492	7,262,342.438	7,047,811.929
13	Grants .....	-	70,244.493	38,648.723	82,929.613	19,540.243	45,492.426
14	Other revenue .....	7,333,927.156	7,484,169.524	8,170,898.679	7,316,196.879	7,242,802.195	7,002,319.503
2	Expense .....	3,685,328.477	5,582,574.515	6,476,009.726	6,738,208.733	6,262,982.974	6,932,379.069
21	Compensation of employees .....	195,329.478	226,403.415	249,449.211	288,557.751	266,867.473	280,058.953
22	Use of goods and services .....	1,527,521.314	3,407,499.351	3,897,115.357	4,284,513.141	4,042,607.910	4,564,548.884
24	Interest .....	70,870.937	122,515.202	142,854.193	147,178.040	153,049.981	173,101.512
27	Social benefits .....	49,295.334	59,604.636	73,410.196	104,961.199	105,454.884	114,475.681
28	Other expense .....	1,842,311.414	1,766,551.911	2,113,180.769	1,912,998.602	1,695,002.726	1,800,194.039
GOB	Gross operating balance (1-2+23+NOBz) .....	3,648,598.679	1,971,839.502	1,733,537.676	660,917.759	999,359.464	115,432.860
<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>							
31A	Acquisition of Nonfinancial Assets .....	1,116,571.327	1,253,125.216	1,036,345.086	981,591.308	726,961.825	1,105,004.372
31A	Fixed assets .....	1,116,571.327	1,253,125.216	1,036,345.086	981,591.308	726,961.825	1,105,004.372
31B	Disposal of Nonfinancial Assets .....	163,530.429	106,287.666	38,534.035	7,027.413	13,450.318	1,661.850
31B	Fixed assets .....	163,530.429	106,287.666	38,534.035	7,027.413	13,450.318	1,661.850
31	Net Acquisition of Nonfinancial Assets .....	953,040.898	1,146,837.550	997,811.051	974,563.895	713,511.507	1,103,342.522
NLB	Net lending / borrowing (1-2+NOBz-31) .....	2,695,557.781	825,001.952	735,726.625	(313,646.136)	285,847.957	(987,909.662)
<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (Net FIN)</b>							
32	Net acquisition of financial assets .....	-	(109,635.445)	37,724.763	32,169.687	(5,719.795)	(226,022.264)
321	Domestic .....	-	-	16,820.000	4,808.000	42,029.789	65,363.622
322	Foreign .....	-	134,849.368	102,653.664	-	-	-
33	Net incurrence of liabilities .....	-	244,484.813	81,748.901	(27,361.687)	47,749.584	291,385.886
331	Domestic .....	-	(3,081.498)	19,694.147	25,079.427	327,803.646	47,940.788
332	Foreign .....	-	247,566.311	62,054.754	(52,441.114)	(280,054.062)	243,445.098
	(Memo item: Net cash inflow from financing activities (-32x+33)) .....	-	109,635.445	(37,724.763)	(32,169.687)	5,719.795	226,022.264

Accounting method: CASH

## Extrabudgetry (State Economic Enterprises)

(Kyats in Million)

TABLE 1 REVENUE		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Accounting method:	Cash	PA	PA	PA	PA	PA	RE
1	REVENUE .....	7,333,927.156	7,554,414.017	8,209,547.402	7,399,126.492	7,262,342.438	7,047,811.929
13	Grants .....		70,244.493	38,648.723	82,929.613	19,540.243	45,492.426
132	From international organizations .....		70,244.493	38,648.723	82,929.613	19,540.243	45,492.426
1321	Current .....		9,040.000		32.953	96.328	189.736
1322	Capital .....		61,204.493	38,648.723	82,896.660	19,443.915	45,302.690
14	Other revenue .....	7,333,927.156	7,484,169.524	8,170,898.679	7,316,196.879	7,242,802.195	7,002,319.503
141	Property income .....		809.834	236.000	39,334.848		
1412	Dividends .....		809.834	236.000	39,334.848		
142	Sales of goods and services .....	7,333,927.156	7,483,359.690	8,170,662.679	7,276,862.031	7,242,802.195	7,002,319.503
1421	Sales of market establishments .....	7,333,927.156	7,483,359.690	8,170,662.679	7,276,862.031	7,242,802.195	7,002,319.503
145	Miscellaneous and unidentified revenue .....						

Extrabudgetary (State Economic Enterprises)

(Kyats in Million)

TABLE 2 EXPENSE		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Accounting method: Cash		PA	PA	PA	PA	PA	RE
2	EXPENSE .....	3,685,328.477	5,582,574.515	6,476,009.726	6,738,208.733	6,262,982.974	6,932,379.069
21	Compensation of employees .....	195,329.478	226,403.415	249,449.211	288,557.751	266,867.473	280,058.953
211	Wages and salaries .....	195,329.478	226,403.415	249,449.211	288,557.751	266,867.473	280,058.953
22	Use of goods and services .....	1,527,521.314	3,407,499.351	3,897,115.357	4,284,513.141	4,042,607.910	4,564,548.884
24	Interest .....	70,870.937	122,515.202	142,854.193	147,178.040	153,049.981	173,101.512
241	To nonresidents .....	70,870.937	122,515.202	100,811.752	121,702.430	132,187.616	145,495.232
243	To other general government units .....			42,042.441	25,475.610	20,862.365	27,606.280
27	Social benefits .....	49,295.334	59,604.636	73,410.196	104,961.199	105,454.884	114,475.681
273	Employer social benefits .....	49,295.334	59,604.636	73,410.196	104,961.199	105,454.884	114,475.681
28	Other expense .....	1,842,311.414	1,766,551.911	2,113,180.769	1,912,998.602	1,695,002.726	1,800,194.039
281	Property expense other than interest .....	786,884.267	748,844.313	867,417.478	863,298.264	667,853.118	712,604.017
282	Miscellaneous other expense .....	1,055,427.147	1,017,707.598	1,245,763.291	1,049,700.338	1,027,149.608	1,087,590.022
2821	Current .....	1,055,427.147	1,017,707.598	1,245,763.291	1,049,700.338	1,027,149.608	1,087,590.022
2822	Capital .....						

Extrabudgetary (State Economic Enterprises)

(Kyats in Million)

TABLE 3 TRANSACTIONS IN ASSETS AND LIABILITIES		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Accounting method: Cash		PA	PA	PA	PA	PA	RE
3	CHANGE IN NET WORTH: TRANSACTIONS <sup>d/</sup> .....	953,040.898	1,037,202.105	1,035,535.814	1,006,733.582	707,791.712	877,320.258
31	Net acquisition of nonfinancial assets <sup>d/</sup> .....	953,040.898	1,146,837.550	997,811.051	974,563.895	713,511.507	1,103,342.522
311	Fixed assets .....	953,040.898	1,146,837.550	997,811.051	974,563.895	713,511.507	1,103,342.522
311A	Acquisitions: fixed assets .....	1,116,571.327	1,253,125.216	1,036,345.086	981,591.308	726,961.825	1,105,004.372
311B	Disposals: fixed assets .....	163,530.429	106,287.666	38,534.035	7,027.413	13,450.318	1,661.850
32	Net acquisition of financial assets [321+322+323] .....		134,849.368	119,473.664	4,808.000	42,029.789	65,363.622
3205	Shares and other equity [3215+3225] .....		134,849.368	119,473.664	4,808.000	42,029.789	16,101.942
321	Domestic .....			16,820.000	4,808.000	42,029.789	65,363.622
3214	Loans .....						49,261.680
3215	Shares and other equity .....			16,820.000	4,808.000	42,029.789	16,101.942
322	Foreign .....		134,849.368	102,653.664			
3225	Shares and other equity .....		134,849.368	102,653.664			
33	Net incurrence of liabilities [331+332] .....		244,484.813	81,748.901	-27,361.687	47,749.584	291,385.886
3304	Loans [3314+3324] .....		244,484.813	81,748.901	-27,361.687	47,749.584	291,385.886
331	Domestic .....		-3,081.498	19,694.147	25,079.427	327,803.646	47,940.788
3314	Loans .....		-3,081.498	19,694.147	25,079.427	327,803.646	47,940.788
332	Foreign .....		247,566.311	62,054.754	-52,441.114	-280,054.062	243,445.098
3324	Loans .....		247,566.311	62,054.754	-52,441.114	-280,054.062	243,445.098
3M2	Change in net financial worth: transactions (=32-33) <sup>e/</sup> .....		-109.635	37.725	32.170		-226.022
3M3	Debt at market value: transactions <sup>f/</sup> .....						

Extrabudgetary (State Economic Enterprises)

(Kyats in Million)

TABLE 7 COFOG		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Accounting method: Cash		PA	PA	PA	PA	PA	RE
7	TOTAL OUTLAYS .....	4,801,899.804	6,835,699.731	7,512,354.812	7,719,800.041	6,989,944.799	8,037,383.441
701	General public services .....						173,101.512
7017	Public debt transactions .....						173,101.512
704	Economic affairs .....	4,780,033.640	6,807,388.453	7,481,918.950	7,683,874.905	6,971,235.085	7,842,054.159
7041	General economic, commercial, and labor affairs .....	569,438.375	589,374.572	704,966.191	857,452.233	875,780.696	1,156,889.861
7042	Agriculture, forestry, fishing, and hunting .....	30,182.580	53,385.933	47,515.895	43,708.141	345,304.124	
7043	Fuel and energy .....	2,253,843.922	3,941,915.503	4,700,707.455	4,963,011.589	4,510,302.923	5,003,124.977
7044	Mining, manufacturing, and construction .....	1,433,320.320	1,460,344.793	1,267,438.155	983,825.515	295,069.635	613,770.198
7045	Transport .....	227,695.151	305,721.578	335,975.215	427,691.587	609,889.429	853,720.630
7046	Communication .....	265,553.292	456,646.074	425,316.039	408,185.840	334,888.278	214,548.493
708	Recreation, culture and religion .....	17,099.378	28,311.278	30,435.862	35,925.136	18,709.714	22,227.770
7083	Broadcasting and publishing services .....	17,099.378	28,311.278	30,435.862	35,925.136	18,709.714	22,227.770
710	Social protection .....	4,766.786					

Local Government (States and Regions Government)

(Kyats in Million)

STATEMENT OF GOVERNMENT OPERATIONS		2012-2013	2013-14	2014-15	2015-16	2016-17	2017-18
		PA	PA	PA	PA	PA	RE
<b>TRANSACTIONS AFFECTING NET WORTH:</b>							
1	<b>Revenue .....</b>	<b>885,124.220</b>	<b>1,056,818.393</b>	<b>2,540,633.350</b>	<b>2,165,784.738</b>	<b>2,307,713.468</b>	<b>2,537,182.710</b>
11	Taxes .....	29,936.298	33,943.167	47,744.836	58,245.508	99,649.307	101,044.406
13	Grants .....	465,488.951	527,498.842	1,599,762.941	1,736,048.073	1,897,504.342	2,123,304.226
14	Other revenue .....	389,698.971	495,376.384	893,125.573	371,491.157	310,559.819	312,834.078
2	<b>Expense .....</b>	<b>584,967.186</b>	<b>764,185.869</b>	<b>1,437,121.607</b>	<b>897,688.353</b>	<b>935,784.917</b>	<b>994,087.685</b>
21	Compensation of employees .....	117,357.797	151,249.520	186,018.176	233,608.021	244,201.906	279,928.875
22	Use of goods and services .....	447,761.915	566,177.359	1,180,352.902	611,312.865	678,162.480	699,309.124
24	Interest .....	35.440	161.653	165.242	129.621	1.937	360.727
26	Grants .....	10,799.151	-	47,931.027	40,869.208	0.120	47.434
27	Social benefits .....	4,928.499	5,787.940	7,738.568	6,364.800	6,920.850	7,363.143
28	Other expense .....	4,084.384	40,809.397	14,915.692	5,403.838	6,497.624	7,078.382
GOB	<b>Gross operating balance (1-2+23+NOBz) .....</b>	<b>300,157.034</b>	<b>292,632.524</b>	<b>1,103,511.743</b>	<b>1,268,096.385</b>	<b>1,371,928.551</b>	<b>1,543,095.025</b>
<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>							
31A	Acquisition of Nonfinancial Assets .....	280,059.718	470,644.443	1,259,603.015	1,489,136.556	1,357,398.146	1,708,857.545
311A	Fixed assets .....	280,059.718	470,644.443	1,259,603.015	1,489,136.556	1,357,398.146	1,708,857.545
31B	Disposal of Nonfinancial Assets .....	17,735.969	71,368.723	151,847.720	184,795.665	70,038.138	80,171.248
311B	Fixed assets .....	17,735.969	71,368.723	151,847.720	184,795.665	70,038.138	80,171.248
31	<b>Net Acquisition of Nonfinancial Assets .....</b>	<b>262,323.749</b>	<b>399,275.720</b>	<b>1,107,755.295</b>	<b>1,304,340.891</b>	<b>1,287,360.008</b>	<b>1,628,686.297</b>
NLB	<b>Net lending / borrowing (1-2+NOBz-31) .....</b>	<b>37,833.285</b>	<b>(106,643.196)</b>	<b>(4,243.552)</b>	<b>(36,244.506)</b>	<b>84,568.543</b>	<b>(85,591.272)</b>
<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (Net FINA</b>							
	<b>652.300</b>	<b>1,049.257</b>	<b>1,051.970</b>	<b>(1,722.671)</b>	<b>148,267.760</b>	<b>(85,591.272)</b>	
32	<b>Net acquisition of financial assets .....</b>	-	-	-	-	151,200.000	7,900.000
321	Domestic .....	-	-	-	-	151,200.000	7,900.000
322	Foreign .....	-	-	-	-	-	-
33	<b>Net incurrence of liabilities .....</b>	<b>(652.300)</b>	<b>(1,049.257)</b>	<b>(1,051.970)</b>	<b>1,722.671</b>	<b>2,932.240</b>	<b>93,491.272</b>
331	Domestic .....	(652.300)	(1,049.257)	(1,051.970)	1,722.671	2,932.240	93,491.272
332	Foreign .....	-	-	-	-	-	-

Accounting method: CASH

Local Government

(Kyats in Million)

TABLE 1	REVENUE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Accounting method:		PA	PA	PA	PA	PA	RE
Cash							
1	<b>REVENUE .....</b>	<b>885,124.220</b>	<b>1,056,818.393</b>	<b>2,540,633.350</b>	<b>2,165,784.738</b>	<b>2,307,713.468</b>	<b>2,537,182.710</b>
11	<b>Taxes .....</b>	<b>29,936.298</b>	<b>33,943.167</b>	<b>47,744.836</b>	<b>58,245.508</b>	<b>99,649.307</b>	<b>101,044.406</b>
113	<b>Taxes on property .....</b>	<b>9,948.288</b>	<b>10,841.333</b>	<b>11,666.089</b>	<b>12,423.263</b>	<b>36,336.156</b>	<b>39,471.634</b>
1131	Recurrent taxes on immovable property .....	9,948.288	10,841.333	11,666.089	12,423.263	36,336.156	39,471.634
114	<b>Taxes on goods and services .....</b>	<b>19,988.010</b>	<b>23,101.834</b>	<b>36,078.747</b>	<b>45,822.245</b>	<b>63,313.151</b>	<b>61,572.772</b>
1145	Taxes on use of goods, permission to use goods .....	19,988.010	23,101.834	36,078.747	45,822.245	63,313.151	61,572.772
11452	Other .....	19,988.010	23,101.834	36,078.747	45,822.245	63,313.151	61,572.772
13	<b>Grants .....</b>	<b>465,488.951</b>	<b>527,498.842</b>	<b>1,599,762.941</b>	<b>1,736,048.073</b>	<b>1,897,504.342</b>	<b>2,123,304.226</b>
133	From other general government units .....	465,488.951	527,498.842	1,599,762.941	1,736,048.073	1,897,504.342	2,123,304.226
1331	Current .....	465,488.951	527,498.842	1,599,762.941	1,736,048.073	1,897,504.342	2,123,304.226
1332	Capital .....	-	-	-	-	-	-
14	<b>Other revenue .....</b>	<b>389,698.971</b>	<b>495,376.384</b>	<b>893,125.573</b>	<b>371,491.157</b>	<b>310,559.819</b>	<b>312,834.078</b>
141	Property income .....	12,201.609	12,762.135	15,195.808	20,471.191	22,699.616	21,852.084
1412	Dividends .....	-	-	-	-	-	210.000
1415	Rent .....	12,201.609	12,762.135	15,195.808	20,471.191	22,699.616	21,642.084
142	<b>Sales of goods and services .....</b>	<b>377,497.362</b>	<b>482,614.249</b>	<b>877,929.765</b>	<b>351,019.966</b>	<b>287,860.203</b>	<b>290,981.994</b>
1421	Sales of market establishments .....	11.469	46.933	-	114.648	129.331	-
1423	Incidental sales by nonmarket establishments .....	377,485.893	482,567.316	877,929.765	350,905.318	287,730.872	287,730.872
145	<b>Miscellaneous and unidentified revenue .....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Local Government

(Kyats in Million)

TABLE 2 EXPENSE		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Accounting method:		PA	PA	PA	PA	PA	RE
Cash							
2	EXPENSE .....	584,967.186	764,185.869	1,437,121.607	897,688.353	935,784.917	994,087.685
21	Compensation of employees .....	117,357.797	151,249.520	186,018.176	233,608.021	244,201.906	279,928.875
211	Wages and salaries .....	117,357.797	151,249.520	186,018.176	233,608.021	244,201.906	279,928.875
22	Use of goods and services .....	447,761.915	566,177.359	1,180,352.902	611,312.865	678,162.480	699,309.124
24	Interest .....	35.440	161.653	165.242	129.621	1.937	360.727
241	To nonresidents .....					1.937	360.727
243	To other general government units .....	35.440	161.653	165.242	129.621		
26	Grants .....	10,799.151		47,931.027	40,869.208	0.120	47.434
263	To other general government units .....	10,799.151		47,931.027	40,869.208	0.120	47.434
2631	Current .....	10,799.151		47,931.027	40,869.208	0.120	47.434
27	Social benefits .....	4,928.499	5,787.940	7,738.568	6,364.800	6,920.850	7,363.143
273	Employer social benefits .....	4,928.499	5,787.940	7,738.568	6,364.800	6,920.850	7,363.143
28	Other expense .....	4,084.384	40,809.397	14,915.692	5,403.838	6,497.624	7,078.382
282	Miscellaneous other expense .....	4,084.384	40,809.397	14,915.692	5,403.838	6,497.624	7,078.382
2821	Current .....	4,084.384	40,809.397	14,915.692	5,403.838	6,497.624	7,078.382
2822	Capital .....						

Local Government

(Kyats in Million)

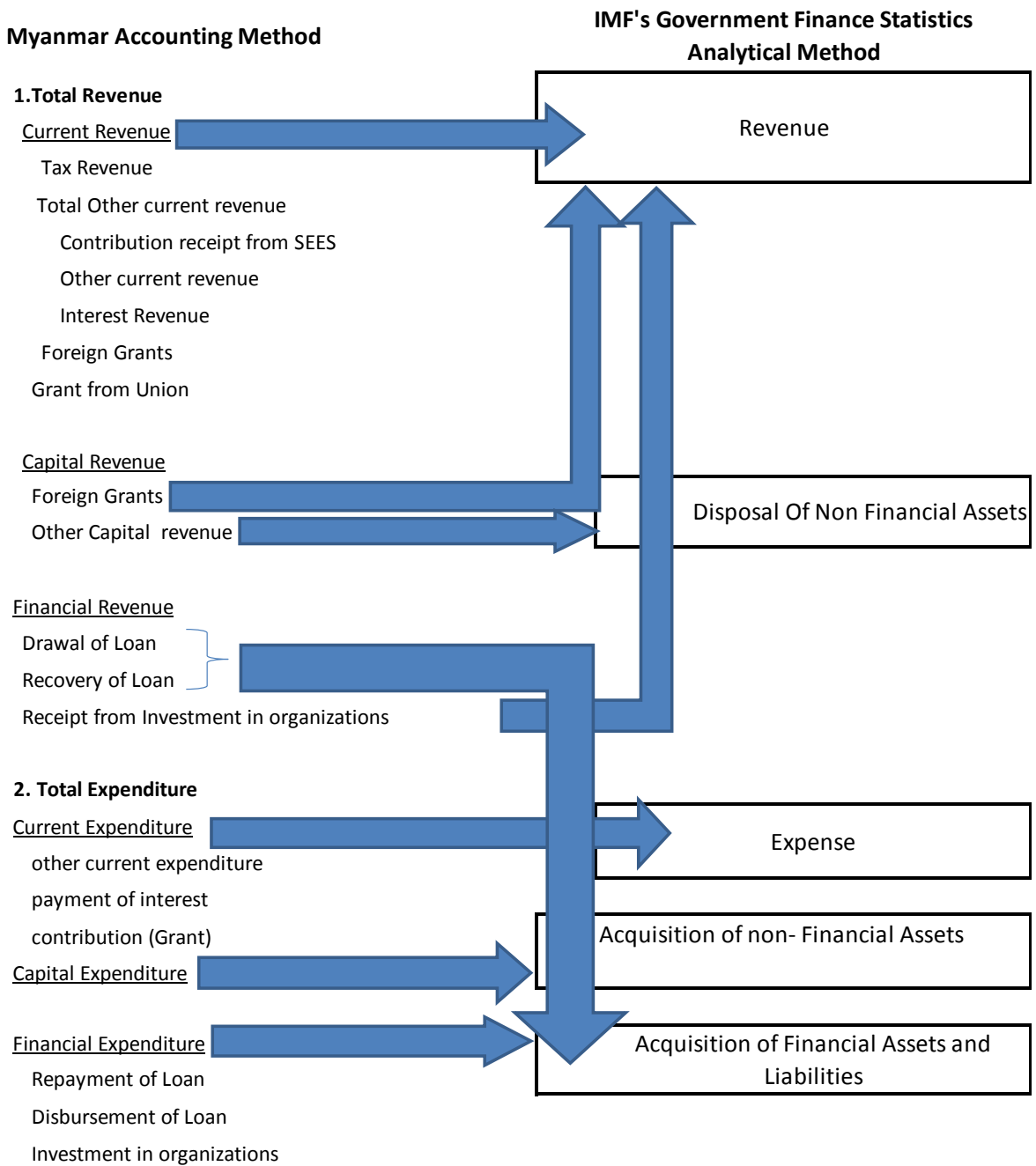
TABLE 3 TRANSACTIONS IN ASSETS AND LIABILITIES		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Accounting method:		PA	PA	PA	PA	PA	RE
Cash							
3	CHANGE IN NET WORTH: TRANSACTIONS <sup>cl</sup> .....	262,976.049	400,324.977	1,108,807.265	1,302,618.220	1,435,627.768	1,543,095.025
31	Net acquisition of nonfinancial assets <sup>dl</sup> .....	262,323.749	399,275.720	1,107,755.295	1,304,340.891	1,287,360.008	1,628,686.297
311	Fixed assets .....	262,323.749	399,275.720	1,107,755.295	1,304,340.891	1,287,360.008	1,628,686.297
311A	Acquisitions: fixed assets .....	280,059.718	470,644.443	1,259,603.015	1,489,136.556	1,357,398.146	1,708,857.545
311B	Disposals: fixed assets .....	17,735.969	71,368.723	151,847.720	184,795.665	70,038.138	80,171.248
32	Net acquisition of financial assets [321+322+323] ...					151,200.000	7,900.000
3205	Shares and other equity [3215+3225] .....					151,200.000	7,900.000
321	Domestic .....					151,200.000	7,900.000
3215	Shares and other equity .....					151,200.000	7,900.000
33	Net incurrence of liabilities [331+332] .....	-652.300	-1,049.257	-1,051.970	1,722.671	2,932.240	93,491.272
3304	Loans [3314+3324] .....	-652.300	-1,049.257	-1,051.970	1,722.671	2,932.240	93,491.272
331	Domestic .....	-652.300	-1,049.257	-1,051.970	1,722.671	2,932.240	93,491.272
3314	Loans .....	-652.300	-1,049.257	-1,051.970	1,722.671	2,932.240	93,491.272
3M2	Change in net financial worth: transactions (=32-33) .....	652.300	1,049.257	1,051.970	-1,722.671	101,252.508	101,252.508
3M3	Debt at market value: transactions <sup>f</sup> .....						

Local Government

(Kyats in Million)

TABLE 7 COFG		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Accounting method:		PA	PA	PA	PA	PA	RE
Cash							
7	TOTAL OUTLAYS .....	865,026.904	1,234,830.312	2,696,724.622	2,386,824.909	2,292,183.063	2,702,945.230
701	General public services .....	135,521.539	210,245.801	614,093.528	737,989.201	741,311.981	904,038.022
7011	Executive and legislative organs, financial and fiscal affairs, external affairs ...	131,092.859	204,293.215	604,470.963	737,859.580	741,310.044	881,808.530
7013	General services .....	4,393.240	5,790.933	9,457.323			21,868.765
7017	Public debt transactions .....	35.440	161.653	165.242	129.621	1.937	360.727
703	Public order and safety .....	10,368.810	20,061.426	10,678.721	8,779.491	27,768.894	12,360.285
7033	Law courts .....	10,368.810	20,061.426	10,678.721	8,779.491	27,768.894	12,360.285
704	Economic affairs .....	501,769.201	723,718.276	1,641,672.097	1,135,001.714	1,120,074.193	1,173,782.928
7041	General economic, commercial, and labor affairs .....	166.734	180.222	211.425	255.513	199.372	751.254
7042	Agriculture, forestry, fishing, and hunting .....	37,265.019	60,586.075	104,779.282	102,241.776	98,084.353	114,688.623
7043	Fuel and energy .....			52,035.906	110,348.377	130,992.419	163,038.345
7044	Mining, manufacturing, and construction .....	464,337.448	662,951.979	1,484,645.484	922,156.048	890,798.049	895,304.706
706	Housing and community amenities .....	213,731.974	275,066.159	413,981.373	482,503.601	375,062.451	588,617.329
708	Recreation, culture and religion .....	3,635.380	5,738.650	16,298.903	22,550.902	27,965.544	24,146.666
7081	Recreational and sporting services .....	2,899.000	5,112.552	15,881.302	22,550.902	27,965.544	24,146.666
7083	Broadcasting and publishing services .....	736.380	626.098	417.601			
7084	Religious and other community services .....						

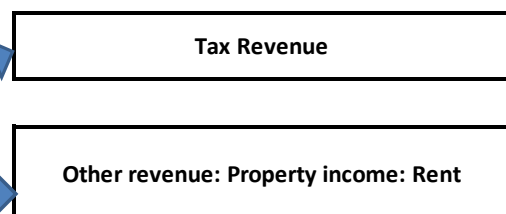
## Derivation Table



### Deficit (1-2)

#### Tax Revenue

1. Taxes on Production and Public Consumption
2. Tax on Income and Profit
3. Coustoms Duties
4. Taxes levied on utility of State owned properties



## **Institutional Lists**

### Union Level Ministries and Departments (Union M&D)

- 1 State Administrative Organizations
  - 1.1 The President of the Union
  - 1.2 The Union Government
  - 1.3 The Pyidaungsu Hluttaw (Parliament)
  - 1.4 The Pyithu Hluttaw
  - 1.5 The Amyothar Hluttaw
  - 1.6 The Supreme Court of the Union
  - 1.7 The Constitutional Tribunal of the Union
  - 1.8 The Union Election Commission
  - 1.9 The Attorney General of the Union
  - 1.10 The Auditor General of the Union
  - 1.11 The Union Civil Services Board
2. Union Minister's Offices and Departments (Union Level M&D)
  - 1 Ministry of Foreign Affairs
    - 1.1 Minister's Office
    - 1.2 Department of Foreign Affairs
    - 1.3 Myanmar Mission and Consular Abroad
  - 2 Ministry of Home Affairs
    - 2.1 Minister's Office
    - 2.2 General Administration
    - 2.3 Myanmar Police Force
    - 2.4 Bureau of Special Investigation
    - 2.5 Prisons
    - 2.6 Department of Fire Service
  - 3 Ministry of Defense
    - 3.1 Minister's Office
    - 3.2 Defense Department
    - 3.3 International and Internal Affairs
  - 4 Ministry of Border Affairs
    - 4.1 Minister's Office
    - 4.2 Progress of Border Areas and National Races Department

- 4.3 Education and Training Department
- 5 Ministry of the office of the State Counsellor
  - 5.1 Minister's Office
- 6 Ministry of Information
  - 6.1 Minister's Office
  - 6.2 Department of Myanmar Radio and Television
  - 6.3 Department of Information and Public Relations
  - 6.4 Department of Printing & Publishing
- 7 Ministry of Religious Affairs and Culture
  - 7.1 Minister's Office
  - 7.2 Religious Affairs Department
  - 7.3 Promotion and Propagation of the SA, SANA
  - 7.4 International THERAVADA Buddhist Missionary University
  - 7.5 Fine Arts Department
  - 7.6 Archaeology and National Museum
  - 7.7 Historical Research and National Library Department
- 8 Ministry of Agriculture, Livestock and Irrigation
  - 8.1 Minister's Office
  - 8.2 Department of Irrigation and Water Utilization Management
  - 8.3 Agricultural Land Management and Statistics
  - 8.4 Agricultural Mechanization Department
  - 8.5 Department of Planning
  - 8.6 Yezin Agricultural University
  - 8.7 Department of Agricultural Research
  - 8.8 Department of Agriculture
  - 8.9 Department of Fisheries
  - 8.10 Livestock Breeding and Veterinary Department
  - 8.11 University of Veterinary Science
  - 8.12 Department of Rural Development
  - 8.13 Co-Operative Department
  - 8.14 Small Scale Industries Department
- 9 Ministry of Transport and Communications
  - 9.1 Minister's Office

- 9.2 Department of Marine Administration
- 9.3 Directorate of Water Resources and Improvement of River Systems
- 9.4 Department of Civil Aviation
- 9.5 Myanmar Mercantile Marine College
- 9.6 Department of Meteorology and Hydrology
- 9.7 Myanmar Marine University
- 9.8 Road Transport Administration
- 9.9 Central Institute of Transport and Communications
- 9.10 Posts and Telecommunications Department
- 9.11 Information Technology and Cyber Security
- 10 Ministry of Natural Resources and Environmental Conservation
  - 10.1 Minister's Office
  - 10.2 Forest Department
  - 10.3 Dry Zone Greening Department
  - 10.4 Environmental Conservation Department
  - 10.5 Survey Department
  - 10.6 Department of Mines
  - 10.7 Department of Geological Survey and Mineral Exploration
- 11 Ministry of Electric Power and Energy
  - 11.1 Minister's Office
  - 11.2 Department of Oil and Gas Planning
  - 11.3 Department of Electric Power Planning
  - 11.4 Department of Hydropower Implementation
  - 11.5 Department of Electric Power Transmission and System Control
- 12 Ministry of Labor, Immigration and Population
  - 12.1 Minister's Office
  - 12.2 Department of Labor
  - 12.3 Factories and General Labor Laws Inspection Department
  - 12.4 Department of Labor Relations
  - 12.5 Social Security Board
  - 12.6 Department of Immigration
  - 12.7 National Registration and Citizenship Department
  - 12.8 Population Department



- 13 Ministry of Industry
  - 13.1 Minister's Office
  - 13.2 Directorate of Industry
  - 13.3 Directorate of Industrial Supervision and Inspection
- 14 Ministry of Commerce
  - 14.1 Minister's Office
  - 14.2 Department of Trade
  - 14.3 Department of Consumer Affairs
  - 14.4 Myanmar Trade Promotion Organization
- 15 Ministry of education
  - 15.1 Minister's Office
  - 15.2 Department of Higher Education
  - 15.3 Department of Educational Research, Planning and Training
  - 15.4 Department of Basic Education
  - 15.5 Myanmar Examination Department
  - 15.6 Department of Myanmar Nationalities and Languages
  - 15.7 Department of Non formal Education /Alternative Education
  - 15.8 Board of Monitoring and Evaluation (Education)
  - 15.9 Department of Technical and Vocational Education and Training
  - 15.10 Department of Technology Promotion and Coordination Department
  - 15.11 Department of Research and Innovation
  - 15.12 Board of Monitoring and Evaluation (Research)
- 16 Ministry of Health and sports
  - 16.1 Minister's Office
  - 16.2 Department of Public Health
  - 16.3 Department of Medical Services
  - 16.4 Department of Health Professional Resources Development and Management
  - 16.5 Department of Medical Research
  - 16.6 Department of Traditional Medicine
  - 16.7 Department of Food and Drug Administration
  - 16.8 Department of Sports and Physical Education

- 17 Ministry of Planning and Finance
  - 17.1 Minister's Office
  - 17.2 Planning Department
  - 17.3 Project Appraisal and Progress Reporting Department
  - 17.4 Foreign Economic Relations Department
  - 17.5 Central Equipment Statistics and Inspection Department
  - 17.6 Central Statistical Organization
  - 17.7 National Archives Department
  - 17.8 Directorate of Investment and Company Administration
  - 17.9 Budget Department
  - 17.10 Internal Revenue Department
  - 17.11 Customs
  - 17.12 Revenue Appellate Tribunal
  - 17.13 Pension Department
  - 17.14 Treasury Department
  - 17.15 Financial Regulatory Department
  - 17.16 Office of Securities and Exchange Commission
- 18 Ministry of Construction
  - 18.1 Minister's Office
  - 18.2 Building Department
  - 18.3 Road Department
  - 18.4 Bridge Department
  - 18.5 Department of Urban and Housing Development
  - 18.6 Department of Rural Road Development
- 19 Ministry of Social Welfare, Relief and Resettlement
  - 19.1 Minister's Office
  - 19.2 Department of Social Welfare
  - 19.3 Relief and Resettlement
- 20 Ministry of Hotels and Tourism
  - 20.1 Minister's Office
  - 20.2 Directorate of Hotels and Tourism

- 21 Ministry of Ethnic Affairs
  - 21.1 Minister's Office
  - 21.2 Department of Ethnical Literature and Culture
  - 21.3 Department of Ethnical Rights
- 3 Cantonment Municipalities
- 4 Nay Pyi Taw Council
- 5 Nay Pyi Taw Development Committee
- 6 Union Ministries and Departments undertaken Outside the Union Fund(Social Security Board)

Union Level State-owned Economics Organizations (SEES)

- 1 Ministry of Information
  - 1.1 News and Periodicals Enterprise
- 2 Ministry of Transport and Communications
  - 2.1 Myanmar Railways
  - 2.2 Road Transport
  - 2.3 Myanmar Posts and Telecommunications
  - 2.4 Myanmar Posts
  - 2.5 Inland Water Transport
- 3 Ministry of Natural Resources and Environmental Conservation
  - 3.1 Myanmar Timber Enterprise
  - 3.2 No.1 Mining Enterprise
  - 3.3 No.2 Mining Enterprise
  - 3.4 Myanmar Gems Enterprise
  - 3.5 Myanmar Pearl Enterprise
- 4 Ministry of Electric Power and Energy
  - 4.1 Hydro Power Generation Enterprise
  - 4.2 Electricity Supply Enterprise
  - 4.3 Myanmar Oil and Gas Enterprise
  - 4.4 Myanmar Petrochemical Enterprise
  - 4.5 Myanmar Petroleum Products Enterprise
- 5 Ministry of Industry
  - 5.1 No.1 Heavy Industries Enterprise

- 5.2 No.2 Heavy Industries Enterprise
- 5.3 No.3 Heavy Industries Enterprise
- 5.4 Myanmar Pharmaceutical Industries
- 6 Ministry of Planning and Finance
  - 6.1 Myanmar Economic Bank
  - 6.2 Myanmar Investment and Commercial Bank
  - 6.3 Myanmar Foreign Trade Bank
  - 6.4 Myanmar Insurance
  - 6.6 Security Printing Works
  - 6.7 Myanmar Agricultural Development Bank
- 8 Central Bank of Myanmar
- 9 State Owned Economic Organization undertaken Outside the Union Fund
- 1 Ministry of Transport and Communications
  - 1.1 Myanmar Port Authority
  - 1.2 Myanmar Shipyards
  - 1.3 Myanmar Airways
- 2 Ministry of Electric Power and Energy
  - 2.1 Yangon Electricity Supply Corporation
  - 2.2 Mandalay Electricity Supply Corporation

States / Regions

States

- 1 Kachin
- 2 Kayar
- 3 Kayin
- 4 Chin
- 5 Mon
- 6 Yakhine
- 7 Shan

Regions

- 8 Sagaing
- 9 Tanintharyi
- 10 Bago
- 11 Magwe
- 12 Mandalay
- 13 Yangon
- 14 Ayayarwaddy

## State/RegionLevel Organizations

1. State Administrative Organizations
  - 1.State/Region Government
  - 2.State/Region Hluttaw
  - 3.Office of the Supreme Court
  - 4.Office of the Attorney General
  - 5.Office of the Auditor General
2. State/ Region level Ministries
  - 1.Ministry of Home Affairs
  - 2.Ministry of Agricultural Livestock and Irrigation
  - 3.Ministry of Natural Resources and Environmental Conservation
  - 4.Ministry of Electric & Energy
  - 5.Ministry of Health & Sports
  - 6.Ministry of Construction
  - 7.Ministry of Labor, Immigration and Population
- 3.Yangon City Development Committee
- 4.Mandalay City Development Committee
- 5.Development Organizations