

The State Law and Order Restoration Council
The State Budget Law, 1989
(The State Law and Order Restoration Council Law No.8/89)
The 1st Waning Day of *Tabaung*, 1350 M.E.
(22nd March, 1989)

The State Law and Order Restoration Council hereby enacts the following

Law:-

PART I
Title and Date of Enforcement

1. (a) This Law shall be called the State Budget Law, 1989.
- (b) The provisions applicable to income-tax mentioned in Section 20 to 25 shall be deemed to have come into force on the 1st April 1988, the date on which the assessment of income is to be made for the 1989-90 financial year. Provided that income, under the head salary, accrued commencing 1st April, 1989 shall have effect from 1st April, 1989.
- (c) The remaining sections of this Law shall come into force from the 1st April, 1989 for the 1989-90 financial year.

PART II

The State Law and Order Restoration Council,
Multi-party Democracy General Election Commission,
Government, Chief Justice, Attorney-General, Auditor-General,
Ministries and Departments

Chapter I
Receipts and Expenditures

2. The State Law and Order Restoration Council, Multi-party Democracy General Election Commission, Government, Chief Justice, Attorney-General, Auditor-General, Ministries and Departments will perform their functions in accordance with the State Budget. In performing such functions, all the receipts

shall be credited to the State Budget and all the expenditures payable shall be debited to the State Budget.

3. (a) Persons who are given the responsibility for the receipt and expenditure of the State Law and Order Restoration Council, Multi-party Democracy General Election Commission, Government, Chief Justice, Attorney-General, Auditor-General, Ministries and Departments, shall supervise and collect those receipts and administer the expenditure as shown against them in Schedules (1), (2), (3) and (4).
- (b) Respective persons who have been given the responsibility under sub-section (a) may delegate their powers to persons serving under them.
- (c) Supervision of the collection of the receipts and administration of the expenditures shall be in conformity with the provisions of this Law relevant laws, rules, regulations, bye-laws, notifications, directives and procedures.
4. (a) If the foreign aid and loans received, shown in Chapter III is more than the estimated receipts shown in Schedules (1) and (3) and the expenditures of those projects to be incurred by the foreign aid, are more than the sanctioned expenditures, Government may approve after scrutiny. Provided that expenditures to be incurred out of the State Budget, in kyats, is not sufficient with the allotted sum shown in Schedules (2) and (4) then it may be incurred out of the reserve fund. Regarding the exceeded expenditures under sub-section (a) each and every case shall be submitted by the Government to the State Law and Order Restoration Council together with objects and reasons therefor.
5. In respect of any alteration of allotted sum shown in Schedules (1), (2), (3) and (4), it shall be shown in the revised estimate budget for the 1989-90 financial year submitted to the State Law and Order Restoration Council.

6. (a) Expenditures incurred by the State Law and Order Restoration Council, Multi-party Democracy General Election Commission, Government, Chief Justice, Attorney-General, Auditor-General, Ministries and Departments out of the reserve fund shown in Schedule (4), column 12 shall be effected only in accordance with the following conditions:-
- (1) expenditure which cannot be anticipated;
 - (2) due to matters which could not have been kept unused in the financial year;
 - (3) where transfer of Budget heads cannot be effected or where no expenditure can be effected by transfer of Budget heads under the existing laws, rules, regulations, bye-laws;
- (b) any expenditure from the reserved fund shall be done only with the approval of the Government;
- (c) the Government shall submit those matters to be incurred out of the reserved fund to the State Law and Order Restoration Council furnishing objects and reasons therefor.

7. The State Law and Order Restoration Council, Multi-party Democracy Election Commission, Government, Chief Justice, Attorney-General, Auditor-General, Ministries and Departments shall not be allowed to submit supplementary budget, regarding receipt of amounts more or less than the allotted sum under this Law, or appropriation of allotment by transferring budget heads within the sanctioned expenditure or expenditure incurred from the reserved fund or expenditure sanctioned by the Government under Section 4. Provided that of expenditures in conformity with conditions provided under Section 6 are not sufficient with reserve fund under this Law, than those cases shall be submitted to the State Law and Order Restoration Council with objects and reasons therefor.

Chapter III
Taking of Loans

8. For the purpose of projects or for expenditures shown in the State Budget, Government may take loans by issuing debentures or security bonds guaranteed

by Government or by other means, within the country or from abroad. Such loans may be taken with reasonable rates or interest. Repayment, redemption or otherwise may be made under conditions.

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

10. With the approval of Government the State Economic Organizations, Development Committees and Municipalities may take loans for their projects from abroad.

11. (a) The Government may delegate its power to the Minister of the Planning and Finance Ministry for purposes contained in this Chapter III fully or partly.

(b) The Minister of the Planning and Finance Ministry may furnish guarantees regarding taking of loans under this Chapter III.

12. During the financial year, commencing 1st April 1989 to 31st March 1990, the actual amount of loan received on the execution of loanagreements in accordance with this Chapter III, shall not exceed kyats eight thousand million.

PART III State Economic Organizations

13. All the State Economic Organizations shall carry out their functions in accordance with the State Budget. While carrying out their functions the receipts shall be credited into the State Budget and those money to be credited to the State Budget.

14. (a) Persons who have been given the responsibility for the receipt and expenditure of the State Economic Organizations, shall supervise and collect those receipts and administer the expenditure shown against them in Schedules (5) and (6).

(b) Respective persons who have been given the responsibility under sub-section (a) may delegate their powers to persons serving under them respectively.

- (c) Supervision of the collection of the receipts and administration of the expenditure shall be in conformity with the provisions of this Law, relevant laws, rules, regulations, bye-laws, notifications, orders, directives and procedures.
15. (a) The Government may alter the amounts shown in Schedules (5) and (6), if it becomes necessary for functions of the State Economic Organizations. Such alterations, shall be shown in the revised estimate budget for the 1989-90 financial year to be submitted to the State Law and Order Restoration Council.
- (b) The Government may stipulate the money to be contributed by the State Economic Organizations towards the State fund.

PART IV

Development Committees and Municipalities

16. The Development Committees and the Municipalities shall carry on their functions by their own funds.
17. (a) Persons who have been given responsibility for the receipts and expenditures of the Development Committees and the Municipalities, shall collect the receipts and administer the expenditures, shown against them in Schedules (7) and (8).
- (b) Respective persons who have been given the responsibility under sub-section (a) may delegate their powers to persons serving under them respectively.
- (c) Supervision of the collection of the receipts and administration of the expenditures shall be in conformity with this Law, relevant laws, rules, regulations, bye-laws, notifications, orders, directives and procedures.
18. (a) The Government may alter the amounts shown in Schedules (7) and (8), if it becomes necessary for the functions of the Development Committees and the Municipalities. Such alterations shall be shown in the revised estimate budget for the 1989-90 financial year submitted to the State Law and Order Restoration Council with objects and reasons therefor.

- (b) The Government may permit the Development Committees and the Municipalities to carry out their functions from grants and loans.

19. The Development Committees and the Municipalities may collect only such rates and taxes permitted by existing laws, rules, regulations, bye-laws, notifications, orders, directives relevant to them.

PART V

Income-tax

20. Income-tax rates and provisions prescribed in this part shall come into effect from 1989-90 assessment year.

21. Income-tax shall be assessed at rates prescribed in Schedule (9) of this Law.

22. The basic relief allowed under Section 6 of the Income-tax Law, shall be equivalent to twenty per cent of each class of income. Provided that total relief for a year shall not exceed kyats six thousand.

23. (a) Relief allowed for the wife of an assessee, other than an association of persons under Section 6 of the Income-tax Law, shall be kyats two thousand five hundred.

(b) Under Section 6 of the Income-tax Law relief allowed for the children of an assessee, other than an association of persons, shall be as follows:-

- (1) for each child, not over five years of age, shall be kyats five hundred;
- (2) for each child, above five years of age, who has not completed ten years, shall be kyats six hundred;
- (3) for each child, above ten years of age, who has not yet completed fifteen years, shall be kyats eight hundred;
- (4) for each child who is above fifteen years of age, shall be kyats one thousand.

Regarding other reliefs allowed under Section 6 sub-section (b) of Income-tax Law the amount relieved shall be the amount actually paid during the relevant assessment year.

25. The expressions contained in this part and in Schedule (9) of this Law shall have the same meaning as in the Income-tax Law.

Income-tax Rates
Private Sector

1. (a) Income under the head Salary—

Kyats		Kyats	
1	to	5000	3 per cent
5001	to	10000	7 per cent
10001	to	20000	10 per cent
20001	to	35000	15 per cent
35001	to	50000	20 per cent
50001	to	75000	25 per cent
75001	and above	30 per cent

(b) Professions, business property, undisclosed income and income from other sources—

Kyats		Kyats	
1	to	5000	3 per cent
5001	to	10000	10 per cent
10001	to	15000	15 per cent
15001	to	20000	20 per cent
20001	to	30000	25 per cent
30001	to	40000	30 per cent
40001	to	50000	35 per cent
50001	to	70000	40 per cent
70001	to	100000	45 per cent
100001	to	150000	48 per cent
150001	and above	50 per cent

2. In the case of a non-resident citizen shall be 10 per cent on the total income accrued abroad before any relief allowed under Section 6 of the Income-tax Law is deducted.

3. In the case of a foreigner engaged in a State enterprise or State sponsored project, enterprise or in any transaction with the approval of the Ministry concerned shall be 20 per cent of the total income, before any relief allowed under Section 6 of the Income-tax Law is deducted.

4. In the case of an association of persons formed in a foreign country, which is engaged in a State enterprise or a State sponsored project enterprise, or in any transaction with the approval of the Ministry concerned the tax shall be 30 per cent of the total income, before any relief allowed under Section 6 of the Income-tax Law is deducted.

5. In the case of a company established in Myanmar under the Myanmar Companies Act or under any existing law shall be 30 per cent of the total income, before any relief allowed under Section 6 of the Income-tax Law is deducted.

In the case of a non-resident foreigner, shall be 35 per cent of the total income before any relief allowed under Section 6 of the Income-tax Law is deducted. Provided that if the income-tax calculated at the relevant rate of the rates mentioned in the above sub-clause (b) of clause exceeds the sum calculated at 35 per cent, then the greater sum shall be paid.

Co-operative Sector

7. For the income of the Co-operative Society, group of that Society and Collective Agricultural Organizations formed under the Union of Myanmar Co-operatives Law, 1970—

Kyats		Kyats	
1	to	5000	3 per cent
5001	to	10000	7 per cent
10001	to	20000	10 per cent
20001	to	35000	15 per cent
35001	to	50000	20 per cent
50001	to	75000	25 per cent
75001	and above	30 per cent

State-owned sector

8. The tax on the total income of a State Economic Organization shall be 30 per cent, before any relief allowed under Section 6 of the Income-tax Law is deducted.

Rates applicable to the three sectors

9. The tax on the Capital gains shall be 10 per cent, before any relief allowed under Section 6 of the Income-tax Law is deducted. Provided that if Capital gains have accrued to a non-resident foreigner the tax shall be 40 per cent on such Capital gains before any relief allowed under Section 6 of the Income-tax Law is deducted.

10. If the enterprise is formed under the Union of Myanmar Foreign Investment Law the rate shall be 30 per cent on its total income before any relief allowed under Section 6 of the Income-tax Law is deducted.

Determination of assessable income

11. No income-tax shall be paid on a total income which is not more than kyats 15,000 (kyats fifteen thousand only) shown in sub-clause (a) of clause 1 under the Private Sector of this Schedule.

12. No income-tax shall be paid on the total income shown in sub-clause (b) of clause 1 under the Private Sector and the Co-operative Sector of this Schedule which is not more than kyats 10,000 (kyats ten thousand only).

13. Capital assets of one or more if sold, exchanged or transferred, and if the total value of such transactions within a year does not exceed kyats 50,000 (kyats fifty thousand only) income-tax shall not be paid.

14. In cases where, although the income does not exceed the amount shown in the above clauses 11, 12 and 13, but if the excess is not considerable, the Minister of the Planning and Finance Ministry may, by notification, prescribe special mode of calculating the assessment of income-tax as required, so that there shall be fairness in assessment and without burdening the assessee.

15. Notwithstanding anything contained in sub-section (b) of Section 4 of the Income-tax Law, no additional income-tax shall be paid other than the taxes shown above.

Sd/ Saw Maung
General
Chairman

The State Law and Order Restoration Council

**The State Law and Order Restoration Council,
Government, Chief Justice,**

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from state Economics Organizations	Other Current Receipts
1	2	3	4	5	6
1	The State Law and Order Restoration Council	Chairman of the State Law and Order Restoration Council or a person delegated by the Chairman.	Kyats	Kyats	Kyats 1,187,500
2	Multi-party Democracy General Election Commission	Chairman of the Multi-party Democracy General Election Commission or a person delegated by the Chairman.			100
3	Government	Prime Minister or a person delegated by the Prime Minister			2,000
4	Chief - Justice	Chief - Justice or a person delegated by the Chief - Justice			35,300,000
5	Attorney - General	Attorney - General or a person delegated by the Attorney - General			8,600
6	Auditor - General	Auditor - General or a person delegated by the Auditor - General			380,000
Total . . .					36,578,200

Multi-Party Democracy General Election Commission.
Attorney - General and Auditor - General

95

Schedule (1)

Receipts						
Interest Receipts	Capital Receipts	Receipts from For- eign Grants and Aids	Debts		Receipts from Investment in Organizations	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	1,500					
	1,500					

**The State Law and Order Restoration
Government, Chief Justice**

Serial. Number	Subject	Responsible Person		
			Current Expenditure	Payment Interest
1	2	3	4	5
1	The State Law and Order Restoration Council	Chairman of the State Law and Order Restoration Council or a person delegated by the Chairman	Kyats 62,225,000	Kyats
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	30,496,000	
3	Government	Prime Minister or a person delegated by the Prime Minister	66,545,000	
4	Chief - Justice	Chief Justice or a person delegated by the Chief Justice	53,485,000	
5	Attorney - General	Attorney - General or a person delegated by the Attorney - General	27,643,000	
6	Auditor - General	Auditor General or a person delegated by the Auditor - General	61,478,000	
	Total...		301,872,000	

Schedule (2)

Expenditure

Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings
		Disbursement of Loans	Repayment of Loans		
6	7	8	9	10	11
Kyats	Kyats 6,982,640	Kyats	Kyats	Kyats	Kyats
	700				
	19,400				
	1,579,900				
	2,940,010				
	663,490				
	12,186,140				

Serial. Number	Subject	Responsible Person			
			Taxes	Receipts from the State Eco- nomic Organi- zations	Other Current Receipts
1	2	3	4	5	6
1	Taxes levied on inland productions and public consumption	Prime Minister or a person Delegated by the Prime Minister	Kyats	Kyats	Kyats
1	Excise duty		7,900,000		
2	Licence fees on import goods		30,000,000		
3	State Lottery		150,000,000		
4	Taxes on Transport		10,988,200		
5	Taxes on commodities and services.		2,009,600,000		
6	Sales proceeds of stamps	ditto	20,096,000		
2	Taxes levied on income and ownership				
1	Income-tax		77,575,000		
2	Profit Tax	ditto	527,723,000		
3	Customs duties				
1	Customs duties	ditto	1,000,000,000		
4	Taxes levied on utility of State - owned properties				
1	Taxes on land (land Revenue)		40,782,000		
2	Water tax and embankment tax		14,608,700		
3	Tax on extraction of forest products		134,373,100		
4	Tax on extraction of minerals		6,000,000		
5	Tax on fisheries		33,600,000		
6	Tax levied on rubber	ditto	135,000		
5	Receipts from the State Economic Organizations			2,968.883,000	

Schedule (3)

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[illegible]

Ministries and

Department:

Receipts

Interest
Receipts

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Kyats

Serial. Number	Subject	Responsible Person	Taxes	Receipts from the State Eco- nomic Or- ganizations	Other Cur- Receipts
1	2	3	4	5	6
6	Foreign Affairs	Prime Minister or a person del- egated by the Prime Minister	Kyats	Kyats	Kyats 847
7	Defence	ditto			18,687
8	Home and Religious Affairs	ditto			22,902
9	Social Welfare	ditto			1,117
10	Information	ditto			2,214
11	Culture	ditto			860
12	Education	ditto			118,664
13	Health	ditto			38,943
14	Labour	ditto			21
15	Agriculture and Forest	ditto			171,156
16	Livestock Breeding and Fisheries	ditto			13,052
17	Mines	ditto			3,760
18	Industry No (1)	ditto			1,997
19	Industry No (2)	ditto			
20	Energy	ditto			
21	Construction	ditto			31,875

507.80

Receipts

Receipts						
Interest Receipts	Capital Receipts	Receipts from Foreign Grants and Aids	Debts		Receipts from Investment in Organizations	Savings
			Recovery of Loans	Drawal of Loans		
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	293,000					
	348,600	4,573,000		-		
	-	44,000		-		
	-	2,940,000		-		
	-	20,000,000		-		
	-	3,830,000		-		
	-	30,420,000		40,494,000		
	100	205,000				
	500,000	58,468,000		31,680,000		
	-	2,000		-		
	40,000			-		
	50,000	23,884,000		-		
	-	-		-		
	-	862,000		-		
507,800	-	58,000	1,120,000	203,000		

Ministries and

Serial Number	Subject	Responsible Person	Ministries and			Dep.
			Taxes	Receipts from the State Economic Organizations	Other Current Receipts	Inte Rec
1	2	3	4	5	6	
			Kyats	Kyats	Kyats	K
22	Transport and Communica- tion	ditto			28,432,000	
23	Trade	ditto			101,000	
24	Co-operatives	ditto			5,629,000	
25	Planning and Finance	ditto			27,612,000	265,2
26	Pensions and Gratuities	ditto			301,000	
Total ...			4,063,381,000	2,968,883,000	488,170,000	265,7

Departments

Schedule (3)

Receipts			Debts		Receipts from	Savings
Interest Receipts	Capital Receipts	Receipts from Foreign Grants and Aids	Recovery of Loans	Drawal of Loans	Investment in Organizations	
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
-	-	4,501,000		3,792,000		
-	-	-	-	-		
-	-	12,374,000	-	-		
265,265,000	34,000	7,363,000	354,596,000	190,400,000	4,231,000	
170,000	265,772,800	1,265,700	169,524,000	355,716,000	266,569,000	4,231,000

Ministries and Departments

Serial. Number	Subject	Responsible Person				Cap Expenditure
			Current	Payment of Interest	Contribution	
1	2	3	4	5	6	Kyats
1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	Kyats 62,630,000	Kyats	Kyats 652,000	8,98
2	Defence	ditto	1,869,247,000		-	373,0
3	Home and Religious Affairs	ditto	618,412,000		11,190,700	60,1
4	Social Welfare	ditto	17,737,000		3,743,000	3,6
5	Information	ditto	87,615,000		-	8,4
6	Culture	ditto	7,025,000		13,000	35,7
7	Education	ditto	1,051,555,000	5,100	200,000	151,7
8	Health	ditto	415,275,000		4,967,000	117,3
9	Labour	ditto	12,725,000		8,610,000	2,0
10	Agriculture and Forest	ditto	621,574,000		347,500	417,3
11	Livestock Breeding and Fisheries	ditto	39,838,000			16,4
12	Mines	ditto	33,945,000	4,000		5,0
13	Industry No.(1)	ditto	16,401,000			106,0
14	Industry No.(2)	ditto	1,195,000			1,0
15	Energy	ditto	2,378,000			272,0
16	Construction	ditto	307,531,000			119,0
17	Transport and Communications	ditto	76,772,000	711,000	1,227,900	
18	Trade	ditto	6,558,000		250,000	2,0
19	Co-operatives	ditto	117,361,000			

Schedule (4)

Expenditures					
Capital Expenditure	Debts		Investment in Organizations	Savings	Reserved Fund
	Disbursement of Loans	Payment of Loans			
7	8	9	10	11	12
6 Kyats 2,000	Kyats	Kyats	Kyats	Kyats	Kyats
8,987,840					
373,085,000					
60,144,490					
190,700					
743,000					
-					
13,000					
200,000					
967,000					
610,000					
347,500					
5,993,300					
106,021,370					
-					
1,083,400					
272,599,970	1,724,000				
119,343,270		2,725,000			
1,227,900					
250,000					
2,658,760					

Ministries and

Serial. Number	Subject	Responsible Person			
			Current	Payment of Interest	Contributions
1	2	3	4	5	6
			Kyats	Kyats	Kyats
20	Planning and Finance	ditto	119,244,000	369,585,000	33,029,000
21	Pensions and Gratuities	ditto	320,025,000		
22	Gratuities and Commuted Pensions	ditto	82,000,000		
23	Reserved fund	Responsible person or a person delegated by him to administer the allotment shown in Schedules (1), (2) and (3)			
	Total . . .		5,887,043,000	370,305,100	64,230,100

7
Kya
14,282

1,717

ments

Schedule (4)

Expenditures

Capital Expenditure	Debts		Investment in Organizations	Savings	Reserved Fund
	Disbursement of Loans	Payment of Loans			
7	8	9	10	11	12
Kyats 14,282,370	Kyats	Kyats 284,148,000	Kyats 22,188,000	Kyats 150,000	Kyats 100,000,000
1,717,186,740	1,724,000	286,873,000	22,188,000	150,000	100,000,000

The State Economic

Serial. Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organizations	Other ordinary receipts
1	2	3	4	5	6
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats	Kyats 24,398,079,200
	Total . . .				24,398,079,200

Organizations

Schedule (5)

Receipts

Receipts	Capital income	Receipts from Foreign Aid	Debts		Receipts from Investment in Organizations
			Recovery from money lent out	Receipts from Loans	
7	8	9	10	11	12
Kyats	Kyats 10,000,000	Kyats 295,229,000	Kyats 33,104,900	Kyats 720,794,000	Kyats
	10,000,000	295,229,000	33,104,900	720,794,000	

The State Economic

Serial. Number	Subject	Responsible Person	Ordinary	Interest
			Expenditure	paid
1	2	3	4	5
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Min- ister	Kyats 25,405,801,500	Kyats
		Total ...	25,405,801,500	

Organiz

Grant
Aid

6

Kyats

Organizations

111

Schedule (6)

Expenditures

Grant Aid	Capital Expenditure	Debts		Investments in Organiza- tions	Savings
		Money lent out	Money repaid on Loans		
6	7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	2,961,394,450	30,703,500	1,366,364,900		
	2,961,394,450	30,703,500	1,366,364,900		

Serial. Number	Subject	Responsible Person			
			Taxes	Receipt from State Economic Organiza- tions	Other ordinary receipts
1	2	3	4	5	6
1	Development Committees and Muni- cipalities under the Ministry of Home and Religious Affairs	Prime Minister or a person delegated by the Prime Min- ister	Kyats 132,717,840	Kyats	Kyats 219,047,020
2	Cantonment Development Committees under the Ministry of Defence	ditto	256,190		3,783,220
	Total ...		132,974,030		222,830,240

t
tees and Municipalities

Schedule VI

Receipts							
Other ordinary receipts	Interest receipts	Capital receipts	Receipts from Foreign Aid	Debts		Receipt from investment in organizations	Savings
				Recovery from money lent out	Receipts from Loans		
6	7	8	9	10	11	12	13
Kyats 9,047,020	Kyats	Kyats	Kyats	Kyats	Kyats 27,377,600	Kyats	Kyats
3,783,220							
2,830,240					27,377,600		

Serial. Number	Subject	Responsible Person		
			Ordinary Expenditure	Inter pa
1	2	3	4	5
1	Development Committees and Municipalities under the Ministry of Home and Religious Affairs	Prime Minister or a person delegated by the Prime Minister	Kyats 295,497,700	Kyats
2	Cantonment Development Committees under the Ministry of Defence	ditto	2,691,700	
		Total . . .	298,189,400	

Committees and Municipalities

Schedule (8)

Expenditure					Savings
Grant Aid	Capital Expenditure	Debts		Investments in organiza- tions	
		Money lent out	Money repaid on Loans		
6	7	8	9	10	11
Kyats	Kyats 200,292,760 416,200	Kyats	Kyats 57,837,000	Kyats	Kyats
	200,708,960		57,837,000		