1. Introduction
Intangible culture, as everybody is aware of, is the most basic yet profound reliable of our lives. It provides us with a shared framework to guide us as we solve our problems. In other words it provides information for interpersonal behavior and also for the development of tangible culture.

2. Practices of Intangible Culture
As in many cultures all over the world Myanmar culture is influenced by its dominant religion, Theravada Buddhism. Since the time of its introduction to Bagan, Theravada Buddhism has permeated every aspect of Myanmar Culture, Myanmar art and architecture, performing arts, language and literature represents and reflects Buddha’s teachings, "Mingala Sutta", which is a collection of thirty eight rules of conduct, has a deep profound impact on Myanmars' Culture. This Mingala Sutta prescribe social and moral obligation of all human beings to observe and perform regardless of their religion, race, creed, birth and social status and civic duties to abide by.

Schools teach this "Sutta" as a basic manual for morals and civics to the Students. So that they may use it as a guide throughout their lives and newspaper published in original. Pali and Myanmar translations are used every day. Buddhists believe that by the 38 rules of conduct (see that list in Appendix A) one can lead a good happy life, kings ministers can govern a country and one can even draw up plans to gain peace and prosperity for the world. If we analyze the above 38 rules, rules 1 to 30 deal with self-health, education and acquisition of general knowledge, training in art, science and technology, social obligation, code of conduct, moral and religious obligations and civics, whereas the remaining rules 31 to 38 are prescriptions for the attainment of arahathood (sainthood). Mingala Sutta forms the very foundation of cultural refinement for the Myanmar.

Apart from this Suttas, monks and nuns teachers instruct their pupils on rights and duties between parents and their children, between teachers and pupils, between husband and wife, between brothers and sisters, between friends, citing Jataka stories for illustration. (see that list in Appendix B) We must thus say that monks and nuns are torch bearers in the conservation and preservation of cultural heritage.

3. Challenges Encountered
As presented above, because of Buddha's teaching, Myanmar people are Self-reliant, do not have anti-social attitude, tolerant, have much respect for elders, high regard for peers, and showed kindness to the people younger than oneself. However due to the highly advanced information and communication, there are now evidence of adverse effect upon Myanmar traditional Culture. In other words the challenge is fear of direct side effect of Globalization.
Thus the government holds Myanmar traditional performing arts competition such as music, dancing, composition of lyrics and singing annually to preserve the cultural heritage. Morals and manners, the custom of venerating elders are included in textbooks and magazines as well as in other media outlets. Religious classes are held during vacations. Radio talk regarding the preservation of values and other components of culture are aired through the Government Broadcasting Station. Videos and Movies which portray the positive impact of safeguarding national culture are also shown through television channels and video parlous.

4. Inventory of Intangible Cultural Heritage Items in Myanmar
The existing Inventory of Intangible Culture has been carried out by the Ministry of Culture, which is the focal point and its related Ministries such as Ministry of Information, Ministry of Education and Ministry of Co-operatives. The integration of Intangible Cultural Heritage by respective Ministries is carried out by Ministry of Culture as follows.
- Art Centres and Schools for Performing Arts and Visual Arts
- Establishment of Association dealing with Music Theatrical Performance, Motion Picture
- Artisan Association dealing with Ten kinds of Myanmar Traditional Arts and Crafts
- SMEs on handicrafts and cottage industries
- Crafts Institute
- Language and literature (Forming of Writers' Association)
- Functions of Myanmar Language Commission
- Ministry of Education its vision and Curriculum on Myanmar Cultural Heritage
- Museums and Libraries in Myanmar

The method used is collecting data and compiling it. The General outline for inventory list is:
- nomination of home-based SME from grassroots to national level (data collection / registration)
- Succession and development of traditional Culture
- Support for artistic activity and training for fostering new generation
- promotion of artistic creativity by holding National Arts Festivals
- regional culture promotion by nurturing and commending artistic achievement
- registration of books and museum objects at National library and National Museum
- networking of ministries concern for administration

Conclusion
Myanmar is aware that the existing inventory may not encompass all kinds of Intangible Cultural Heritage especially traditional arts and crafts and thus needed to work more on it. However, we are confident that in the very near future Myanmar will be able to present a very systematic and comprehensive inventory.
Appendix A

The Mangala Sutta  (the way to auspiciousness) is the most fundamental of the most concise and compact rule of conduct for all mankind. The 38 ways of Mingala are:
1. Not to associate with the foolish
2. To associate with the wise
3. To honour those who are working of honour
4. To dwell in a suitable locality
5. To have done good deeds in the past
6. To set oneself on the right course i.e. to make serious effort
7. To have wide general knowledge
8. To have proficiency in technology and crafts
9. To be well trained in discipline to be well bred and Cultured
10. To speak what is good, pleasant tree
11. To support one’s parents
12. To make care of one’s wife and children
13. To have a means of livelihood which is not complicated with demerit
14. To perform acts of charity
15. To be law abiding
16. To help ones’ relatives
17. To perform blameless actions associated mainly with social and welfare works
18. To keep away from evil
19. To abstain from evil (i.e. killing, stealing, sexual misconduct false hood)
20. To abstain from intoxicants
21. Not to be negligent in doing good deeds
22. To be respectful
23. To be modest
24. To be contented
25. To be grateful
26. To listen to the dhamma frequently
27. To be patient
28. To be amenable to advice
29. To see a the Samanas (monks) often
30. To frequently discuss the dhamma
31. To practice Austity
32. To Practice Purity
33. To have Perception of the Ariya Truth
34. To realize nivana (through Arahatta0-phala)
35. When touched by pain and pleasure, an arahats’ mind is unshaken
36. Hid mind is free from sorrow
37. His mind is pure and secure
38. Those who have fulfilled three things are invincible everywhere, safe and happy anywhere

Mingala Sutta forms the very foundation of cultural refinement for the Myanmars. Although the country and the people have passed through different periods of history and different types of political and economic system have come and gone, Mingala Sutta have ever remained as the philosophy of living for the Myanmar people.
Social Obligations
Members of a Myanmar family are governed by social duties towards one another.

**Husbands' duties towards his wife**
Between the husband and wife, each party has five duties to the other.
1. To pay due regard to one's wife, each party has duties to the other
2. To hand over property to her
3. To remain faithful by avoiding misconduct
4. To provide her with suitable adornment and
5. To cherish her

**The Wife's duties towards her husband**
1. To perform the household duties well
2. To have a careful watch over the property in possession
3. To be faithful and show her chastity
4. To give equal treatment to the kins of both
5. To be industrious in discharging her duties without sloth

**Parental duties towards their children**
1. To restrain children from vies
2. To exhort them to virtue
3. To give them proper education
4. To give them financial aid
5. To arrange a suitable marriage for them

**Children's duties towards their parents**
1. To cherish and support parents
2. To manage and perform the duties incumbent on their parents
3. To make oneself worthy of heritage
4. To give charity and share the merit with parents
5. To keep up the lineage and tradition of the family