

The State Law and Order Restoration Council  
**The State Budget Law, 1992**  
(The State Law and Order Restoration Council Law No. 4/92)  
The 12th Waning Day of Tabaung, 1353 M.E.  
(30th March 1992)

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, 1992;
- (b) This Law shall come into force with effect from the 1st of April, 1992 for the 1992-93 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 shall carry out their functions in accordance with the State Budget Programme. In carrying out such functions, all receipts shall be credited to the State Budget and all expenditures payable shall be debited to the State Budget.

(a) The respective persons who have been 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 those expenditures as are shown against them in Schedules (1) (2) (3) and (4);

(b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them;

(c) Supervision of the collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

4. (a) Out of the estimated receipts shown in Schedules (1) and (3), if foreign aids and loans received under Chapter III exceed the estimated amount, and if expenditures of those works which are to be incurred out of such excess amount received as foreign aids and loans are in excess of the sanctioned expenditures shown in Schedules (2) and (4), the Government may approve after scrutiny. Provided that, if expenditures to be incurred out of the State Budget in kyats converted from the aforesaid foreign aids and loans are not covered by the sum shown in Schedules (2) and (4), then it may be incurred out of the reserve fund in accordance with the provisions of section 6,

(b) The Government shall submit matters relating to expenditures in excess permitted under sub-section (a) to the State Law and Order Restoration Council together with objects and reasons therefor.

5. In respect of any alteration of sums shown in Schedules (1), (2), (3) and (4) under requirement of work, it shall be shown in the revised estimate budget for the 1992-93 financial year submitted to the State Law and Order Restoration Council.

## **Chapter II Reserve Fund**

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: -

(i) being expenditure which cannot be anticipated;

(ii) being a case in which expenditure must be incurred within the financial year;

(iii) where transfer of budget heads cannot be effected or where there is no allotment for transfer of budget heads under the existing laws, rules, regulations and bye-laws;

(b) any expenditure from the reserve fund shall be made only by the decision of the Government;

(c) The Government shall submit matters relating to expenditure to be incurred out of the reserve fund to the State Law and Order Restoration Council together with objects and reasons therefor.

7. The State Law and Order Restoration Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General, Auditor General, Ministries and Department shall not be allowed to submit supplementary budget regarding receipt of amounts in excess or less than the estimated amount under this Law or appropriation of allotment by transferring budget heads within the sanctioned expenditure or expenditure incurred from the reserve fund or expenditure sanctioned.

## **Chapter III Taking of Loans**

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

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

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

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

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

12. During the financial year commencing 1st April 1992 and ending on 31st March 1993, the amount of loans actually received by the execution of loan agreements under this Chapter III shall not exceed kyats fifteen thousand million.

### **PART III State Economic Organizations**

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

14. (a) The respective persons who have been given the responsibility for the receipt and expenditure of the State Economic Organizations shall supervise and collect these receipts and administer those expenditures as are shown against them in Schedules (5) and (6);

(b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them (c) Supervision of the collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

15. (a) The Government may alter the amounts shown in Schedules (5) and (6), if it becomes necessary for the functions of the State Economic Organizations. Such alterations shall be shown in the revised estimate budget for the 1992-93 financial year submitted to the State Law and Order Restoration Council together with objects and reasons therefor;

(b) The Government may determine the amount of money to be contributed by the State Economics Organizations towards the State fund.

### **PART IV Development Committees and Municipalities**

16. The Development Committees and the Municipalities shall subsist on their own funds and shall carry out their functions in accordance with their Budget Programme.

17. (a) The respective persons who have been given the responsibility for the receipt and expenditure of the Development Committees and the Municipalities shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (7) and (8);

(b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them;

(c) Supervision of the collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

18 (a) The Government may alter the amounts shown in Schedules (7) and (8), if it becomes necessary for the function of the Development Committees and the Municipalities. Such alterations shall be shown in the revised estimate budget for the 1992-93 financial year submitted to the State Law and Order Restoration Council together with objects and reasons therefor;

(b) The Government may permit the Development Committees and the Municipalities to obtain money required for carrying out their functions or for investment from grants or loans.

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

**The State Law and Order Restoration Council, Multi-Party Democracy General Election  
Commission, Government, Chief Justice, Attorney General and Auditor General**

**Schedule (1)**

**The State Law and Order Restoration Council, Multi-Party Democracy General Election  
Commission, Government, Chief Justice, Attorney General and Auditor General**

**Schedule (2)**

**Ministries and Departments**

**Schedule (3)**

**Ministries and Departments**

**Schedule (4)**

**State Economic Organizations**

**Schedule (5)**

**State Economic Organizations**

**Schedule (6)**

**Development Committees and Municipalities**

**Schedule (7)**

**Development Committee and Municipalities**

**Schedule (8)**

**Development Committees and Municipalities**

**Sd/. Saw Maung  
Senior General  
Chairman**

**The State Law and Order Restoration Council**

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