

The State Peace and Development Council
The State Budget Law, 2000
(The State Peace and Development Council Law No. 4/2000)
The 9th Waning Day of Taboung 1361 M.E.
(28th March,2000)

The State Peace and Development Council hereby enacts the following Law:

Part I
Title and Date of Enforcement

1. (a) This Law shall be called the State Budget Law, 2000.
- (b) This Law shall come into force from 1st April 2000, for the 2000-2001 financial year.

Part II
The State Peace and Development 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 Peace and Development 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 Program. In carrying out such functions, all receipts shall be credited to the State Budget and all expenditures payable shall be debited from the Budget.
3. (a) The respective persons who have been given the responsibility for the receipts and expenditures of the State Peace and Development 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 and collection of the receipts and administration of the expenditures shall be in accordance with the provisions of this Law, relevant laws, rules, regulations, by-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 afore said 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 Peace and Development Council together with objects and reasons case wise.

5. In respect of any alterations of sums shown in Schedules(1),(2),(3) under requirement of work, it shall be shown in the revised estimate budget for the 2000-2001 financial year submitted to the State Peace and Development

Chapter II Reserve Fund

6. (a) Expenditures incurred by the State Peace and Development Council Multi-Party Democracy General Election Commission ,Government, Chief Justice, Attorney General, Auditor General, Ministries Departments out of the reserve fund shown in Schedule (4),Column 12 shall be effected only in accordance with the following condition:-

(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 there is no allotment for transfer of budget heads under the existing laws, rules, regulations and bye-laws.

(b) Any expenditures 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 Peace and Development Council together with objects and reasons casewise.

7. The State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General , Auditor General, Ministries and Departments shall not be allowed to submit supplementary budget of the State in receipt of respect of amounts in excess of 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 or expenditure incurred with sanction of the Government under section 4. Provided that if expenditures in conformity with the conditions contained in section 6 are not covered by the fund allowed under this Law, then such expenditures may be submitted to the State Peace and Development Council together with objects and reasons casewise.

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 or 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 financial year, new security bonds may be issued when payment of the loans becomes due.

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

11. The Government may grant permission to any Government Department to borrow money from abroad for any project.

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

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

13. During the financial year commencing 1st April 2000 and ending on 31st March 2001 the amount of loans actually received by the execution of loan agreements under this Chapter III shall not exceed Kyats ninety thousand million.

PART III State Economic Organizations

14. 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 from State Budget.

15. (a) The respective persons who have been given the responsibility for the receipt and expenditures of the State Economic Organizations supervise and collect those 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 and 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.

16. (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 2000-2001 financial year submitted to the State Peace and Development Council together with objects and reasons therefore.

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

PART IV Cantonment Municipalities

17. The Cantonment Municipalities shall subsist on their own funds and shall carry their functions in accordance with their Budget Programmes.

18. (a) The respective person who has been given the responsibility for the receipt and expenditure of Cantonment Municipalities shall supervise 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 and 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.

19. (a) The Government may alter the amounts shown in Schedules(7) and(8), if it becomes necessary for the functions of Cantonment. Municipalities. Such alterations shall be shown in the revised estimate budget for the 2000-2001 financial year submitted to the State Peace and Development Council together with objects and reasons therefore.

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

20. The Cantonment Municipalities may collect only such rates and taxes permitted by the existing laws, rules, regulations, bye-laws, orders, directives as are relevant to them.

PART V

Development Committees and Municipalities

21. The Government may grant loans and contributions to the Development Committees and Municipalities.

[TABLES]

This law was taken from the Union of Myanmar “MYANMAR LAWS (2000)” published by the Office of the Attorney-General which contained 40 pages of tables summarising the expenditures, debts etc. of the entities listed below. These are not included in the present document. - OBL Librarian

* * table –page-49-50

**The State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General and Auditor General
Schedule (1)**

* * table at page 51-52

**The State Peace and Development Council, Multi-Party Democracy General Election Commission, Government, Chief Justice, Attorney General and Auditor General
Schedule (2)**

* * table at page 53-54-55-56-57-58-59-60-61-62-63-64

**Ministries and Departments
Schedule (3)**

* * table at page 65-66-67-68-69-70-71-72

**Ministries and Departments
Schedule (4)**

* * table at page 73-74

**State Economic Organizations
Schedule (5)**

* * table at page 75-76

State Economic Organizations

Schedule (6)

* * table at page 77-78

**Cantonment Municipalities
Schedule (7)**

* * table at page 79-80

**Cantonment Municipalities
Schedule (8)**

http://web.archive.org/web/20110902222558/http://www.blc-burma.org/html/Myanmar%20Law/lr_e_ml00_04.html