

The State Law and Order Restoration Council
The State Budget Law, 1991
(The State Law and Order Restoration Council Law No.4/91)
The 14th Waxing Day of Hnaung Tagu, 1352 M.E.
(28th March, 1991)

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, 1991.
2. (b) This Law shall come into force with effect from the 1st of April, 1991 for the 1991-92 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 the receipts shall be credited to the State Budget and all the expenditures payable shall be debited to the State Budget.
3. (a) The respective 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 expenditures as 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 personnel serving under them.
(c) Supervisions 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, notifications, directives and procedures.
4. (a) Out of the estimated receipts shown in Schedules (1) and (3), if receipt of foreign aids and the grants mentioned in Chapter III is more than the estimated amount, and if expenditures of those works necessary to be incurred by such excess of amount received as foreign aids and grants is 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 grants 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) 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 sums shown in Schedules (1), (2), (3) and (4) under requirement of work, it shall be shown in the revised estimate budget for the 1991-92 financial year submitted to the State Law and Order Restoration Council.

Chapter II Reserved Fund

(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) 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, 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 together with objects and reasons therefor.

7. The State Law and Order Restoration Council, Multi-Party Democracy Election Commission, Government, Chief Justice, Attorney-General, Auditor-General, Ministers and Departments shall not be allowed to submit supplementary budget, regarding receipt of amounts more 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 reserved fund or expenditure sanctioned by the Government under Section 4. Provided that if expenditures in conformity with conditions provided under Section 6 are not covered by reserve fund allowed under this Law, then those cases may be submitted to the State Law and Order Restoration Council together with objects and reasons therefor.

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 year, new security bonds may be issued for the old ones 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 empower the Minister for the Ministry of Planning and Finance for carrying out wholly or partly the duties contained in this Chapter III;

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

12. During the financial year, commencing 1st April 1991 to 31st March 1992, the actual amount of loan received on the execution of loan agreements in accordance with 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 their 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 those receipts and administer the expenditures 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 personnel serving under them;

(c) Supervision of the collection of the receipts and administration of the expenditure shall be in accordance 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 1991-92 financial year submitted to the State Law and Order Restoration Council together with objects and reasons therefor;

(b) The Government may stipulate the amount of 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 out their functions by their own funds.

17 (a) The respective persons who have been given the responsibility for the receipts and expenditures of the Development Committees and the Municipalities, shall supervise and collect the receipts and administer the expenditures, 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 personnel serving under them;

(c) Supervision of the collection of the receipts and administration of the expenditures shall be in accordance 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 1991-1992 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 contributions or loans.

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

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)

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

Schedule (3)

Ministries and Departments

Schedule (4)

Ministries and Departments

Schedule (5)

State Economic Organizations

Schedule (6)

State Economic Organizations

Schedule (7)

Development Committees and Municipalities

Schedule (8)

Development Committees and Municipalities

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

The State Law and Order Restoration Council

http://web.archive.org/web/20110902222248/http://www.blc-burma.org/html/Myanmar%20Law/lr_e_ml91_04.html