

The State Law and Order Restoration Council  
The State Budget Law, 1997  
{The State Law and Order Restoration Council Law No. 8/97)  
The 3rd Waning Day of *Tabaung*, 1358 M.E.  
(26th March, 1997) ’

The State Law and Order Restoration Council hereby enacts the following  
La’vy:-

PART I

■ Title and Date of Enforcement

- 1 (a) This Law shall be called the State Budget Law, 1997.  
(b) This Law shall come into force from 1st April 1997, for the  
1997-98 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 expenditure:-, payable  
shall be debited from the State Budget

- % (a) The respective persons who have been given the responsibility for the receipts and expenditures 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 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, .
4. (a) Gut 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 work 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 casewise.
5. In respect of. any alterations of sums shown in Schedules (1), (2), (3) and (4) under requirement of work, it shall be shown in the revised estimate budget for (lie 1997-98 financial year submitted to the State Law and Order Restoration Council.

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 the State Budget. 1

15. (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 those expenditures as are shown against them on 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 1997-98 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 Economic Organizations towards the State.

PART IV  
Cantonment Municipalities

3\*7. The Cantonment Municipalities shall subsist on their own funds and shall carry out their functions in accordance with their Budget Programmes.

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

- and collect those receipts and administer those expenditures as art 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 1997-98 financial year submitted to the State Law and Order Restoration Council together with objects and reasons therefor.
- (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.

The State Law and Order Restoration Council, Multi-Party  
Chief Justice, Attorney-General

Serial Number	Subject	Responsible Person			
			Taxes	Receipts from State Economic Organizations	Other Current Receipts
1	2	3	4	5	6
			Kyats	Kyats	Kyats
1	The. State Law and Order Restoration Council	Chairman of the State Law and Order Restoration Council or a person delegated by the Chairman			3,516,100
	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman			300
3	Government	Prime Minister or a person delegated by the Prime Minister			<b>9,000</b>
4	Chief Justice	Chief Justice- or a person delegated by the Chief Justice			90,066,000
5	Attorney - General	Attorney-General or a person delegated by the Attorney - General			150,000
6	Auditor - General	Auditor-General or a person delegated by the Auditor-General			- 3,530,500
		Total		... £ . '	97,271,900

democracy General Election Commission, Government,  
and Auditor-Genera<sup>1</sup>

Schedule (1)

Receipts

Interest Receipts	Capital, Receipts	Receipts' frotts ■ Foreign ' Aids '	y.'Debts		Receipts from investment in organizations	Savings
			Recovery Of LOans	Dravial of ' Loans		
'7 . Kyats	11 s - Kyats	Kyqts	10 Kyats	11 Kyats	" 12 .. . Kyats 2.	£ .13 . ■ Kyats
	30,000	1,747,000			■	
	■ 1,000					
	31,000	1,747,000				

Oie State Law and. Order Restoration Council, Multi-Party Democracy General Blectsc  
Cosi«sMssioi\*\_5 Govarameni, Chief Justice, Attorney -General and Auditor-General

Serial Numfaci	Subject	Responsible Person		
			Current Expenditure	Payment of Interest
1	•2	3 '	' 4' 1	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 207,383,600	Kyats
2	Multi-Party Democracy General Election Commission	Chairman of the Multi-Party Democracy General Election Commission or a person delegated by the Chairman	6,800,000	
3	Government	Prime Minister or a person delegated by the Prime Minister	87,644,401	
4	Chief Justice	Chief Justice or a person delegated by the Chief Justice	122,000,000	
5	Attorney - General	Attorney - General or a person delegated by the Attorney-General	61,000,000	
6	Auditor-General	Auditor - General or a person delegated by the Auditor-General	121,000,000	
		Total '	605,828,000	

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Expenditures				Investment in Organizations	Savings
Contribution	Capital Expenditure	Debts			
		Disbursement of Loans	Repayment of Loans		
6	7,	8	9	- 10	11
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
	90,364,280				
	40,000,000				
	18,246,600				
	30,291,150				
	10,495,920				
	. 10,240,090				
	199,637,-950				



Serial Number		Subject	Responsible Person	Taxes	Receipts from the State Economic Organizations	Other Current Receipts
1		2	3	4	5	6
				' Kyats	Kyats	Kyats
1		Taxes levied on inland productions and public consumption	Prime Minister or a person delegated by the Prime Minister!	12,348,192,000		
	1	Excise duty		122,100,000		
	2	Commercial Tax		9,702,592,000		
	3	Licence fees on imported goods		220,000,000		
	4	State Lottery'		1,525,000,000		
	5	Taxes on Transport		178,500,000		
	6	Sales proceeds of Stamps		600,000,000		
2		Taxes levied on income and ownership	ditto	8,230,000,000		
	1	Income-tax		5,250,000,000		
	2	Profit Tax		2,980,000,000		
3		Customs duties	ditto	4,000,000,000		
	1	Customs duties		4,000,000,000		
4		Taxes levied on utility of State owned, properties		976,623,000		
	1	Taxes on land (Land Revenue)		54,170,000		
	2	Water tax, arid embankment tax		29,000,000		
	3	Tax on extraction of forest products		447,763,000		
	4	Tax on extraction of minerals		13,020,000		
	5	Tax on Fisheries		428,970,000		
	6	Tax levied on rubber		3,700,000		
5		Receipts from the State Economic Organizations	ditto		17,066,881,000	

Receipts						
Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts tom In vestment in Organizations	Savings
			Recovery of Loans	Drawal of . Loans		
7	8	9	10	11	12	13
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats	Kyats

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Serial S umber	Subject	Responsible Person			
			Taxes	Receipts from the Stale Economic Organizations	Other Current Receipts
1	2	3	4	5	6
6	Foreign Affairs -	Prime Minister or a person de- legated by the Prime Minister	Kyats	Kyats	Kyats 4.500.000
7	Defence	ditto			341,428,000
8	Progress of Border Areas and National Races and Development Affairs	ditto			23,962,400
9	Home Affairs	ditto			40,819,230
10	Immigration and Population	ditto			60.140.000
11	Religious Affairs	ditto			21.314.000
12	Social Welfare, Relief and Resettlement	ditto			3.551.000
13	Information	ditto			180.177.000
14	Culture	ditto			13.400.500
15	Education	ditto			358,067,720
16	Health	ditto			39.086.000
17	Sports	ditto			7.421.000
18	Labour	ditto			18,460
19	Forestiy	ditto			122,438,800
20	Agriculture and Irrigation	■ ditto			1,902,-365,300
21	Livestock: Breeding and Fisheries	ditto			216,660,300
22	Mines	ditto			5.830.000
23	Industry No.(1) -	ditto			22.549.000
24	Industry No.(2)	ditto			75,000:
25	Science and Technology	ditto			19,074,540
26	Construction	ditto			109,431,700
27	Transport	ditto			190,780,0001
28	Rail Transportation	ditto			187,031,000::
29	Communications, Posts and Telegraphs	ditto			75.506.000
30	Commerce	ditto			71.401.000
31	HotelsandTourism Services	ditto			2,680,000.
32	Co-operatives ■	ditto			23,000,820,':
• 33	National Planning and Economic Development	ditto			23.182.500"
34	Finance and Revenue	ditto			474,085,100
35	Pensions and Gratuities	ditto			301,500,
	Total....		25,554,815,000	7,066,881,000	4,540,277,870".

Receipts "						
Interest Receipts	Capital Receipts	Receipts, from Foreign Aids	Dppts ...		Receipts from Investment in Organizations	Savings
			Recovery of Loans	Drawal of Loans		
8	9	10	11	12	13	
Kyats	Kyats:	Kyats	Kyats	Kyats	Kyats	Kyats
780,000	2,000,000					
600,000	6,670,000					
100,000	31,585,590					
1,460	484,970					
42,566,100	23,517,000					
	3,423,800					
10,000						
50,000						
,125,000	700,000,000		700,000			
>		700,000.		2,987,400		
	110,000					
96,594,000	50,000	672,000,000	205,774,000			
96,719,000	744,267,560	740,381,350	206,474,000	2,987,400		

Serial Number	Subject	Responsible person	Contribution <sup>1</sup> ;		
			Current Expenditure	Payment of Interest	Contribution <sup>1</sup> ;
1	2	3	4	5	6
1	Foreign Affairs	Prime Minister or a person delegated by the Prime Minister	Kyats 120,000,000	Kyats	Kyats 652,000=
i	Defence	ditto	12,496,86^220		264.993,00^
a	Progress of Border Areas and National Races and Development Affairs	ditto	171,107,000		' J
4	Home Affairs	ditto	1,818.350,000		134.246,506
5	Immigration and Population	ditto	153^620.000		
6	Religious Affairs	ditto -	109,700.000		16,491,80^
t	Social Welfare, Rēlife and Resettlement	diUo	120,212,190		19,300,(00£
8	Information	ditto	231,200,000		49,20f
9	Culture	ditto-	72,600,000		49.2QC
10	Education	ditto	4,701.788,700		306.854;
!!	Health	ditto	1,024,700.000		2,770,0G
12	Sports	ditto	85,873.000		2,745,0Of
13	Labour	ditto	40.490,000		265,00?;!
14	Forestry	ditto	336,600,000		510,GO®
15	Agriculture and Irrigation	ditto	2,708,871,500		3S5,5Qf§
16	Livestock Breeding and Fisheries	ditto	296,275,000	6,964.000	234,0(11
17	Mines	ditto	54,350.000		" j
18	Industry No.(1)	ditto	29,250,OCX)	-	- 1
19	Industry No.(2)	ditto	1.400,000		1 9 j r w u
20	Science and Technology	ditto	164,553.610		1 9 j r w u
21	Energy	ditto	6,000,000		■ 3
22	Construction	ditto	1,769,100,000		
23	Transport	ditto	119,820,000	3,517,500	550,0®
24	Rail Transportation	ditto	46,950,000		
• 25 ■	Communications, Posts and Telegraphs	ditto	39,020,000		760,J
26	Commerce	ditto	33,500,000		201,0®
27	Hotels and Tourism Services	ditto	■ 8,100,000		" " 11
28	Co-operatives	ditto	' 273,455,000		— K

Departments';

Schedule (4)

Expenditures .					
Capital Expenditure	Debts				
	Disbursement of Loans	Repayment of Loans	Investment ■ in Organizations	Savings	Reserve Fund .
7	8	9	10	11	12
- kyats	Kyats	.Kyats	. Kyats	Kyats	' Ky ats
41,555,450					
6,849,457,000					
382,218,920					
337,891,730		61,255,000			
33,773,820					
22,368,160					
243,649,800					
165,364,750					
382,901,100					
2,341,379,690					
1,248,269,720					
238,941,920					
15,446,380					
266,441,150					
4,804,663,920		13,719,000	88,000		
81,382,150					
8,539,320					
874,000					
230,000					
170,232,160					
2,675,610					
1,915,183,360					
882,038,690					
2,305,600					
83,058,860					
24,326,380					
1,091,720					
148,457,050					

Serial Number	Subject	Responsible person	T J ■ -v-		
			Current Expenditure	Payment of Interest	Contribution;
1	2	3 ■	4 .	■ 5	6 '®
29	National Planning and Economic Development	ditto	Kyats , ■ 73,792,000	Kyats	Kyats jr 2,097,QQ8
30	Finance and Revenue	ditto	3^150,000	6,519,716,000	185,180,\$\$
31	Pensions and Gratuities	ditto	1,221,812,000		1
32	Gratuities and Commuted Pensions	dittd	406,000,000		
33	Reserve fund	Responsible person who is authorized to administer the allotment from this Fund as shown in Schedules 1,2&3 or a person delegated by such responsible person			
		Total...	29,077,703,220	6,530,197,500	608,917,sjj . am

I Expenditures .					
I - Capital Expenditure	Debts .				
	Disbursement of Loans	Repayment of loans	Investment in Organizations	Savings	Reserve Fund .
	8	9	10	11	12
Kyats	Kyats	Kyats	Kyats	Kyats	Kyats
27,201,420					
101,497,260		450,743,000		309,000	100,000,000
<i>i</i>					
20,823,427,080		525,717,000	20,009,000	300,000	100,0100,000



State Economic

Serial Sfumbei	Subject	Responsible Person	• v		
			Taxes	Receipts from State Economic Organization	Other Current Receipts
1	2	3	4	5	6
1	State Economic Organizations	Prime Minister or a person delegated by the Prime Minister	Kyats	Kyats	125374,501,000
		.Total...,			125374,501,000

Organizations

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, Receipts					
Interest Receipts	Capital Receipts	Receipts from For&ign Aids	Debts		Receipts from Investment in Organizations
			Recovery of Loans	Drawal of Loans	
7	8	9	10	31	12
Kyats	Kyats *■	Kyats	Kyats	Kyats	Kyats '
	8,345,000	10,003	10,907,000	997,171,000	
	8,345,000	10,000	10,907,000	997,171.00C	

## State Economic

Serial Number	Subject	Responsible Person	Current Expenditure		
				Payment of Interest	Contribut
1	2	3	4	5	6
i	State Economic Organizations	Prime Minister or a person delegated by the Prime' Minister .	Kyats 138,964,765,000	Kyats	Kyats
		Total....	1^964,765,000		

Organizations

Schedule (6)

Expenditures

Capital Expenditure	Debts		Investment in Organizations	Savings
	Disbursement of Loans	Repayment of Loans		
' 7	8	9	10	11
Kyats	Kyats	. Kyats	Kyats	Kyats
14,533,966:660	8,411,000	1,112,438,000	365,392,000	
14,533,966,660	8,411,000	1,112,438,000	365,392,000	

## Cantonment Municipalities

Serial Number	Subject	Responsible Person	Receipts			
			Taxes	Receipts from State Economic Organization	Other Current Receipts	Interest Receipts
1	2	3	4	5	6	7
1	Cantonment Municipalities under the Ministry of Defence	Prime Minister of a person delegated by the Prime Minister	Kyats 169,400	'Kyats	Kyats . 19,942,900	Kyats
	*	Total....	169,400	-	19,942,900	

Schedule (1)

Receipts

P	Receipts from Foreign Aids	Debts		Receipts from Investment Organizations	Savings
		Recovery of Loans	Drawal of Loans		
8	9	10	11	12	13
Kyats	—Kyats	Kyats	Kyats	Kyats	Kyats

## Cantonment Municipalities

Serial Number	Subject	Responsible. Person			
			Current Expenditure	Payment of Interest	Contribute
1	2	. 3	4	5	6
1	Cantonment Muni- cipalities under the Ministry of Defence	Prime Minister or a person delegated by the Prime Minister	Kyats 13,860,000	Kyats	Kyats
		Total	13,860,000		

Schedule (8).

□ Expenditures

Capital Expenditure	Debts		Investment in Organizations	Savings'
	Disbursement of Loans	Repayment of Loans		
7	8	9	10	11
Kyats	Kyats	Kyats	Kyats	Kyats,
12,140,000				
12,140,800				

**SdJ** Than Shwe  
 Senior General  
 Chairman  
 The State Law and Order Restoration Council