The Union of Myanmar

The State Peace and Development Council

The Auditor General of the Union Law

(The State Peace and Development Council Law No. 23 / 2010)

The 5th Waning Day of Thadinkyut, 1372 M.E.

(28th October, 2010)

Preamble

Since it is provided in section 443 of the Constitution of the Republic of the Union of Myanmar that the State Peace and Development Council shall carry out the necessary preparatory works to implement the Constitution, it has become necessary to enact the relevant laws to enable performance of the legislative, administrative and judicial functions of the Union smoothly, to enable performance of works that are to be carried out when the various Hluttaws come into existence and to enable performance of the preparatory works in accord with law.

As such, the State Peace and Development Council hereby enacts this Law in accord with section 443 of the Constitution of the Republic of the Union of Myanmar, in order to prescribe the duties and powers of the Auditor General of the Union, the Auditor General of the Region or State and duties and powers of the audit officers of the various levels of audit office under the Constitution of the Republic of the Union of Myanmar.

Chapter I

Title, Enforcement and Definition

1. (a) This Law shall be called **the Auditor General of the Union Law**.

   (b) This Law shall come into force from the day on which the Constitution comes into force.

2. The following expressions contained in this Law shall have the meanings given hereunder:

   (a) **Constitution** means the Constitution of the Republic of the Union of Myanmar;

   (b) **Hluttaw** means the Pyidaungsu Hluttaw, Pyithu Hluttaw, Amyotha Hluttaw and Region or State Hluttaw;

   (c) **Services Personnel Organization** means the services personnel organizations appointed for the various matters of the Union in accord with law;

   (d) **Union Level Organization** means the Union Government, National Defence and Security Council, Financial Commission, Supreme Court of the Union, Constitutional Tribunal of the Union, Union Election Commission, Auditor General of the Union and the Union Civil Services Board formed under the Constitution or committee, commission and body formed by the Pyidaungsu Hluttaw, Pyithu Hluttaw and Amyotha Hluttaw;

   (e) **Region or State Level Organization** means the Region or State Government, High Court of the Region or State, Auditor General of the Region or State and committee and body formed by the Region or State Hluttaw.

Chapter II

Formation of the Office of the Auditor General of the Union and Various Levels of Audit Office

3. The Office of the Auditor General of the Union and various levels of audit office are formed as follows:

   (a) Office of the Auditor General of the Union;

   (b) Offices of the Auditor General of the Region or State and under their supervision, in the relevant Region or State:

      (i) if there is no Self-Administered Area:

         (aa) District Audit Offices;

         (bb) Township Audit Offices;

      (ii) if there is Self-Administered Area:

         (aa) at the Self-Administered Division:

            - Audit Office of the Self-Administered Division;
            - District Audit Offices;

- Township Audit Offices;

(bb) at the Self-Administered Zone:

- Audit Office of the Self-Administered Zone;
- Township Audit Offices;

(cc) at the remaining areas:

- District Audit Offices;
- Township Audit Offices;

(c) at the Union Territory:

(1) District Audit Offices;

(2) Township Audit Offices.

Chapter III

Auditor General of the Union and Deputy Auditor General

Appointing and Assigning Duties

4. The Auditor General of the Union shall be called the Auditor General of the Union.

5. The President of the Union shall, with the approval of the Pyidaungsu Hluttaw, appoint a person from among the Hluttaw representatives or from among persons who are not Hluttaw representatives, who fulfils the qualifications contained in sub-section (a) of section 242 of the Constitution and section 9 of this Law, as the Auditor General of the Union in order to inspect the accounts of the receipts and expenditure of the Union and report thereon to the Pyidaungsu Hluttaw.

6. The President of the Union shall, on his own volition, appoint any person from among the Hluttaw representatives or from among persons who are not Hluttaw representatives, who fulfils the qualifications contained in sub-section (a) of section 244 of the Constitution and section 10 of this Law, as Deputy Auditor General in order to assist the Auditor General of the Union.

7. If any of the Auditor General of the Union and or Deputy Auditor General:

(a) is a representative of any Hluttaw, civil services personnel or member of any political party, it shall be carried out according to the provisions contained in sub-sections (e), (f), (g) of section 242 and sub-section (c) of section 244 of the Constitution;

(b) in carrying out under sub-section (a), is a member of any political party, a person elected individually or a citizen specifically appointed and assigned duties and if such person will contest in any forthcoming general election, in order not to lose the right to be elected conferred on a citizen under sub-section (a) of section 38 of the Constitution, is entitled to carry out the works of party organization or territorial organization relating to election in conformity with the provisions contained in sections 120 and 121 of the Constitution commencing from the day of the announcement to hold the election by the Union Election Commission.

8. (a) The Auditor General of the Union shall be responsible to the President of the Union.

(b) The Deputy Auditor General shall be responsible to the Auditor General of the Union and the President of the Union, through the Auditor General of the Union.

Qualifications

9. The Auditor General of the Union shall fulfil the following qualifications:

(a) person who has attained 45 years of age;

(b) person who fulfils the qualifications stipulated for Pyithu Hluttaw representatives as prescribed in section 120 of the Constitution, with the exception of the age limit;

(c) person who has not infringed the provisions prescribed in section 121 of the Constitution, which disqualify a person from standing for election as Pyithu Hluttaw representatives;

(d) (i) person who has served at the office of an audit officer not lower than that of the Region or State level for a minimum of 10 years;

or

(ii) person who has carried out as Registered Accountant or a Certified Public Accountant for a minimum of 20 years;

or

(iii) person who is, in the opinion of the President, an eminent accountant, statistician or economist.

(e) person who is loyal to the Union and its citizens.

10. The Deputy Auditor General of the Union shall fulfil the following qualifications:

(a) person who has attained 40 years of age;

(b) person who fulfils the qualifications stipulated for Pyithu Hluttaw representatives as prescribed in section 120 of the Constitution with the exception of the age limit;

(c) person who has not infringed the provisions prescribed in section 121 of the Constitution, which disqualify a person from standing for election as Pyithu Hluttaw representatives;

(d) (i) person who has served at the office of an audit officer not lower than that of the Region or State level for a minimum of 10 years ;

or

(ii) person who has carried out as a Registered Accountant or a Certified Public Accountant for a minimum of 15 years;

or

(iii) person who is, in the opinion of the President of the Union, an eminent accountant, statistician or economist;

(e) person who is loyal to the Union and its citizens.

Duties and Powers of the Auditor General of the Union

11. The duties of the Auditor General of the Union are as follows:

(a) submitting the unusual situation from time to time, relating to the inspection of the accounts of receipt and expenditure of the Union in the session of the Pyidaungsu Hluttaw, Pyithu Hluttaw or Amyotha Hluttaw;

(b) under the provisions contained in the Union Budget Law;

(i) inspecting the accounts of the receipt and expenditure of the Union;

(ii) inspecting whether or not measures have been taken to obtain fully the incomes contained in the Budget Estimates;

(iii) inspecting whether or not the sanctioned money contained in the Budget Estimates are utilized effectively;

(c) prescribing the accounts keeping system for the Union Level Organizations, the Union Ministries, Government Departments, Government Organizations and Nay Pyi Taw Council and inspecting whether or not it is applied in accordance with the prescribed system;

(d) inspecting the work implementation of the Union Level Organizations, the Union Ministries, Government Departments, Government Organizations and Nay Pyi Taw Council;

(e) tendering findings to the relevant organizations after inspecting, as may be necessary if the President of the Union, the Chairperson of the Pyidaungsu Hluttaw, the Speaker of the Pyithu Hluttaw or the Speaker of the Amyotha Hluttaw or any Union Level Organization, any Union Ministeries or Nay Pyi Taw Council coordinate to inspect any of its function;

(f) supervising the Audit Council of Myanmar and Association of Certified Public Accountants of Myanmar and tendering necessary guidance;

(g) determining and supervising, in accord with law, relating to the duties, ethics and rights of the person who has served as Certified Public Accountant and operator of Private Accountancy Service ;

(h) inspecting, if it is necessary, to re-inspect the accounts of the private enterprises which have already been inspected by the Certified Public Accountant and operator of Private Accountancy Service relating to taxes and revenues to be paid to the Union;

(i) submitting the necessary bill relating to the auditing works to the Pyidaungsu Hluttaw;

(j) submitting report on his performance to the Pyidaungsu Hluttaw through the President of the Union;

(k) performing other duties assigned by the President of the Union in accord with law;

(l) performing other duties stipulated under any existing law.

12. The powers of the Auditor General of the Union are as follows:

(a) prescribing the duties and powers of the Deputy Auditor General;

(b) inspecting the accounts and the list of property of the relevant Government departments and Government organizations;

(c) guiding, supervising and examining, from time to time, the performances of the Auditor General of the Region or State.

13. The Auditor General of the Union may delegate the duties and powers conferred on him under sections 11 and 12 to the Deputy Auditor General, Auditor General of the Region or State and audit officers of the various levels of Audit Office.

Duties and Powers of the Deputy Auditor General

14. The Deputy Auditor General shall exercise and carry out the duties and powers assigned by the Auditor General of the Union.

Term of Office

15. The term of office of the Auditor General of the Union and the Deputy Auditor General is the same as that of the President of the Union.

Resignation from Office

16. (a) If the Auditor General of the Union desires to resign from office on his own volition for any cause before the expiry of the term of office, he may resign from office after submitting his desire to resign in writing to the President of the Union;

(b) If the Deputy Auditor General desires to resign from office according to sub-section (a), he may resign from office after submitting his desire to resign in writing to the President of the Union through the Auditor General of the Union.

Termination from Duty

17. If the Auditor General of the Union or the Deputy Auditor General cannot discharge his assigned duties efficiently, the President of the Union may direct such person to resign. If he fails to comply with the directive of the President of the Union, he shall be terminated from duty.

Filling and Appointment at the Vacant Office

18. If the office of the Auditor General of the Union or the Deputy Auditor General becomes vacant due to resignation, termination from duty, death or any other cause, the President of the Union may appoint and assign duties to a new

Auditor General of the Union or Deputy Auditor General in accord with the provisions of the Constitution relating to the appointment of the Auditor General of the Union or the Deputy Auditor General. The term of office of the Auditor General of the Union or the Deputy Auditor General so appointed and assigned duties shall be for the remaining term of the President of the Union.

Impeachment

19. If it is necessary to impeach the Auditor General of the Union, it shall be carried out in accord with the provisions of the Constitution.

Chapter IV

Auditor General of the Region or State

Appointment and Assigning Duties

20. The Auditor General of the Region or State shall be called the Auditor General of the Region or State.

21. When the Chief Minister of the Region or State submits, with the approval of the Region or State Hluttaw, for the appointment of any person from Hluttaw representatives or from persons who are not Hluttaw representatives, who fulfils the qualification contained in sub-section (a) of section 271 of the Constitution and section 24 of this Law, in order to audit the accounts of receipt and expenditure of the Region or State and report to the relevant Region or State Hluttaw, the President of the Union shall appoint and assign duty to such person as the Auditor General of the relevant Region or State.

22. If the Auditor General of the Region or State:

(a) is a civil services personnel, it shall be carried out according to the provisions contained in clause (i) of sub-section (n) of section 262 of the Constitution;

(b) is a person who will contest in any forthcoming general election, if it is conformity with the provisions contained in sections 120 and 121 of the Constitution, he is entitled to carry out the works of party organization or territorial organization relating to election commencing from the day of the announcement to hold the election by the Union Election Commission, in order not to lose the right to be elected conferred on a citizen under sub-section (a) of section 38 of the Constitution.

23. The Auditor General of the Region or State shall:

(a) be responsible to the Auditor General of the Union and to the Chief Minister of the relevant Region or State;

(b) be responsible to the President of the Union through the Chief Minister of the relevant Region or State.

Qualifications

24. The Auditor General of the Region or State shall fulfil the following qualifications:

(a) person who has attained 40 years of age;

(b) person who fulfils the qualifications stipulated for the Pyithu Hluttaw representatives prescribed in section 120 of the Constitution with the exception of the age limit;

(c) person who has not infringed the provisions mentioned in section 121 of the Constitution, which disqualify a person from standing for election as Pyithu Hluttaw representatives;

(d) (i) person who has served at the office of an audit officer of the Region or State not lower than that of the Region or State level for a minimum of five years or person who has served at the office of an audit officer not lower than that of the District level for a minimum of 10 years;

or

(ii) person who has carried out as a Registered Accountant or a Certified Public Accountant for a minimum of 15 years;

(e) person who is loyal to the Union and its citizens.

Duties and Powers of the Auditor General of the Region or State

25. The duties of the Auditor General of the Region or State are as follows:

(a) submitting the unusual situation, from time to time, relating to the inspection of the accounts of the receipts and expenditures of the Region or State at the relevant Region or State Hluttaw session.

(b) according to the provisions contained in the Budget Law of the relevant Region or State:

(i) inspecting the accounts of the receipts and expenditures of the Region or State;

(ii) inspecting whether or not measures have been taken to obtain fully the incomes contained in the Budget Estimates;

(iii) inspecting whether or not the sanctioned money contained in the Budget Estimates are utilized effectively.

(c) inspecting the implementation of the works of the Region or State Level Organizations, Ministries, Government Departments and Organizations of the Region or State;

(d) submitting report on his performances to the Region or State Hluttaw through the Chief Minister of the Region or State;

(e) performing other duties assigned by the Auditor General of the Union or the Chief Minister of the relevant Region or State in accord with law;

(f) performing other duties stipulated under any existing law.

26. The powers of the Auditor General of the Region or State are as follows:

(a) inspecting the accounts and the list of property of the relevant government departments and organizations of the Region or State;

(b) guiding, supervising and inspecting the performances of the various levels of Audit Office within the relevant Region or State, from time to time.

27. The Auditor General of the Region or State may delegate to the audit officers within his Region or State the duties and powers conferred on him under sections 25 and 26.

Term of Office

28. The term of office of the Auditor General of the Region or State is the same as that of the President of the Union.

Resignation from Office

29. If any Auditor General of the Region or State desires to resign from office , on his own volition for any cause before the expiry of the term of office, he may resign from office after submitting his desire to resign in writing to the President of the Union through the relevant Chief Minister.

Termination from Duty

30. If any Auditor General of the Region or State cannot discharge his assigned duties efficiently, the President of the Union may direct such person to resign. If he fails to comply with the directive of the President of the Union, he shall be terminated from duty.

Filling and Appointment at the Vacant Office

31. If the office of the Auditor General of the Region or State becomes vacant due to resignation, termination from duty, death or any other cause, the President of the Union may appoint and assign duties at the vacant office in accord with the provisions of the Constitution relating to the appointment of the Auditor General of the Region or State. The term of office of the Auditor General of the Region or State so appointed in substitution shall be for the remaining term of office of the President of the Union .

Impeachment

32. If it is desired to impeach the Auditor General of the Region or State, it shall be carried out in accord with the provisions of the Constitution.

Chapter V

Duties and Powers of the Audit Officers

Audit Officers of the Office of the Auditor General of the Union

33. The Audit Officers of the Office of the Auditor General of the Union shall carry out duties and functions assigned by the Auditor General of the Union in accord with the stipulations.

Audit Officers of the Various Levels of Audit Office

34. The Audit Officers of the various levels of Audit Office shall carry out the following duties in accord with the stipulations:

(a) under the provisions contained in the Union Budget Law and Budget Law of the relevant Region or State:

(i) inspecting the accounts of the receipts and expenditures of its relevant government departments and organizations;

(ii) inspecting whether or not measures have been taken to obtain fully the incomes;

(iii) inspecting whether or not the sanctioned money are utilized effectively.

(b) inspecting the implementation of the work of the relevant service personnel organizations;

(c) performing other duties assigned by the Auditor General of the Union or Auditor General of the Region or State in accord with law;

(d) (i) submitting report on his performances to the Auditor General of the Region or State if he is an Audit officer of the Self-Administered Division or Self-Administered Zone and District Audit Officer;

(ii) submitting report on his performances to the Auditor General of the Region or State through the Audit Officer of the relevant Self-Administered Division or Self-Administered Zone or District Audit officer if he is an Township Audit Officer.

35. The Audit Officers of the various levels of Audit Office have the following powers:

(a) inspecting the accounts and the list of property of the relevant government departments and organizations;

(b) guiding, supervising and inspecting the performances of the Audit Offices under his control, from time to time.

Chapter VI

Miscellaneous

36. The preparatory works carried out by the State Peace and Development Council before this Law comes into force, for the implementation of this Law, shall be deemed to have been carried out in accord with the Constitution.

37. The Auditor General and Deputy Auditor General appointed under the Auditor General Law (The State Law and Order Restoration Council Law No.5/ 1988) shall continue to carry out their duties and powers until the day the Auditor General of the Union and Deputy Auditor General are appointed and assigned duties under this Law.

38. The rules, notifications, orders, directives, procedures, guidelines and manuals issued under the Auditor General Law (The State Law and Order Restoration Council Law No.5/1988) may be applied in so far as they are not contrary to the provisions of the Constitution and this Law.

39. The provisions contained in this Law shall not apply to the Ministry of Defence.

40. This Law may be amended, inserted or repealed by the Pyidaungsu Hluttaw formed in accord with the Constitution of the Republic of the Union of Myanmar. This Law shall remain in force in so far as it is not repealed by the Pyidaungsu Hluttaw.

41. In implementing the provisions contained in this Law, the Auditor General of the Union may:

(a) issue necessary rules with the approval of the Union Government;

(b) issue necessary notifications, orders, directives and procedures.

42. The Auditor General Law (The State Law and Order Restoration Council Law No.5/1988) is hereby repealed.

(Sd) Than Shwe

Senior General

Chairman

The State Peace and Development Council