

**BUDGETARY PROCEDURES ACT,  
B.E. 2561 (2018)**

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HIS MAJESTY KING MAHA VAJIRALONGKORN BODINDRADEBAYAVARANGKUN;

Given on the 8<sup>th</sup> Day of November B.E. 2561;

Being the 3<sup>rd</sup> Year of the Present Reign.

His Majesty King Maha Vajiralongkorn Bodindradebayavarangkun is graciously pleased to proclaim that:

Whereas it is expedient to revise the law on budgetary procedures;

Be it, therefore, enacted by the King, by and with the advice and consent of the National Legislative Assembly serving as the National Assembly, as follows.

**Section 1.** This Act is called the “Budgetary Procedures Act, B.E. 2561 (2018)”.

**Section 2.**<sup>1</sup> This Act shall come into force as from the day following the date of its publication in the Government Gazette.

**Section 3.** The following shall be repealed:

- (1) the Budgetary Procedures Act, B.E. 2502 (1959);
- (2) the Budgetary Procedures Act (No. 2), B.E. 2503 (1960);

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\* Translated by Associate Professor Dr. Pinai Nanakorn under contract for the Office of the Council of State of Thailand's Law for ASEAN project. – Tentative Version – subject to final authorisation by the Office of the Council of State.

<sup>1</sup> Published in Government Gazette, Vol. 135, Part 92a, dated 11<sup>th</sup> November B.E. 2561 (2018).

(3) the Budgetary Procedures Act (No. 3), B.E. 2511 (1968);

(4) the Announcement of the National Executive Council No. 203, dated 31<sup>st</sup> August B.E. 2515 (1972);

(5) the Budgetary Procedures Act (No. 4), B.E. 2517 (1974);

(6) the Budgetary Procedures Act (No. 5), B.E. 2534 (1991);

(7) the Budgetary Procedures Act (No. 6), B.E. 2543 (2000).

**Section 4.** In this Act:

“appropriation” means the maximum amount of money in which payment or debt creation is permissible in accordance with its purposes and within a period of time provided in the law on appropriations;

“across-the-year appropriation” means the appropriation for which the permissible period of expenditure exceeds the budget year in accordance with the purposes and period of time provided in the law on appropriations;

“law on appropriations” means the Annual Appropriations Act, the Supplementary Appropriations Act or the Transfer of Appropriations Act, as the case may be;

“budget year” means a period commencing 1<sup>st</sup> October of a year through 30<sup>th</sup> September of the following year, provided that such following year shall be used as the title of the budget year concerned;

“non-budget money” means all money which is collected or received by a State agency as its own in accordance with the law, rule or regulation or from a juristic act, legal act or any other case, being the money required to be remitted to the Treasury but permitted by law to be retained for expenditure without its remittance to the Treasury;

“debt” means the commitment to make exact or possible payment in the form of money, articles or services, whether it is the commitment arising from a loan, a guarantee or a purchase or employment on credit or from any other transaction;

“allocated money” means a portion of the appropriation which is allocated for expenditure or for debt creation in a given period of time;

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“budget receiving unit” means a State agency which applies for or receives the allocation of appropriations and shall also include the Thai Red Cross Society;

“State agency” means:

(1) a Government agency;

(2) a State enterprise;

(3) an agency of the National Assembly, the Court of Justice, the Administrative Court, the Constitutional Court, an independent organ under the Constitution and a State Attorney Organ;

(4) a public organisation;

(5) a revolving fund having a status as a juristic person;

(6) a local government organisation;

(7) any other State agency as provided by law;

“Government agency” means a ministry, a sub-ministry, a department or a Government agency called by any other name and having a status as a department and shall also include a *Changwat* or a cluster of *Changwats* under the law on administrative organisation of State affairs;

“State enterprise” means:

(1) a Government organisation under the law on the establishment of Government organisations, a State undertaking established by law or a State-owned business entity;

(2) a limited company or public limited company of which more than fifty percent of the capital is contributed by a Government agency or a State enterprise under (1);

(3) a limited company or public limited company of which more than fifty percent of the capital is contributed by a Government agency and a State enterprise under (1) or (2) or by State enterprises under (1) and (2) or by a State enterprise under (2);

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“local government organisation” means a *Changwat* administrative organisation, a municipality, a *Tambon* administrative organisation, the Bangkok Metropolitan Administration, the Pattaya City and any other local government organisation established by law;

“Treasury” means places for the retention State money of the Ministry of Finance and shall also include deposit accounts at the Bank of Thailand for this purpose;

“Director” means the Director of the Bureau of the Budget;

“Minister” means the Minister of Finance.

**Section 5.** The Prime Minister and the Minister of Finance shall have charge and control of the execution of this Act and shall have the power to issue Rules in the execution of this Act.

## CHAPTER I GENERAL PROVISIONS

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**Section 6.** The budget preparation, the administration of appropriations, the budget control and the evaluation as well as reporting shall be carried out in compliance with this Act and in line with the law on State fiscal and financial disciplines.

**Section 7.** A budget receiving unit shall expend the budget in strict compliance with the law on appropriations and in a manner generating optimal efficiency primarily for the benefit of the country and the people.

A transfer of appropriations shall be made only in the case of necessity as provided in this Act.

**Section 8.** The minister, the responsible minister, the minister provided by law to be in charge of supervising or controlling affairs of a budget receiving unit, the minister having charge and control of the execution of the law, the Director and the head of a budget receiving unit shall exercise control over the expenditure of the budget to ensure transparency and accountability and shall put in place the monitoring, inspection and evaluation of work operations to ensure optimal achievement of the expenditure of the budget.

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**Section 9.** For budgeting purposes, the head of a budget receiving unit shall entrust any particular executive of the budget receiving unit to be in charge of its budget coordination, provided that the Bureau of the Budget shall also be notified of this entrustment.

**CHAPTER II**  
**DESCRIPTIONS OF THE BUDGET**

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**Section 10.** Annual appropriations to be submitted to the National Assembly shall at least be accompanied by the following supporting documents:

(1) a statement pertaining to the budget, with an indication of the financial and fiscal status and policies, key substances of the budget and the relation between incomes and appropriations fixed;

(2) comparative details of incomes and expenditure of the past year, the present year and the year in which the appropriations are fixed;

(3) explanations on income estimates;

(4) descriptions as regards appropriations fixed, including an indication of achievement and benefits expected to be derived from the expenditure of the budget and consistency with national strategies;

(5) a report on the overall fiscal status of State enterprises;

(6) a report on the overall status of non-budget money and plans on the expenditure of non-budget money of budget receiving units;

(7) explanations on the Government's debts, being the debts which are currently in existence and those additionally proposed;

(8) work operation results and the budget expenditure of the past budget year;

(9) the Annual Appropriations Bill.

**Section 11.** In submitting the budget to the National Assembly, if the amount of estimated incomes in respect of revenues collectible by virtue of existing law is lower than that

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of the appropriations fixed, means by which money can be acquired to cover the deficit shall also be declared to the National Assembly. But, if the amount is higher, means for handling the surplus shall also be declared.

In the case where a loan is required for making up the budgetary deficit, it shall be in accordance with the rules provided in the law on State fiscal and financial disciplines and the law on public debt administration.

**Section 12.** In the case where an Annual Appropriations Act is unable to be timely enacted for a new budget year, the preceding annual appropriations may be used for the time being, in accordance with the rules and conditions prescribed by the Director with the approval of the Prime Minister.

**Section 13.** In submitting supplementary appropriations to the National Assembly, the Council of Ministers shall submit the Supplementary Appropriations Bill, with an indication of reasons therefor and money to be acquired for expenditure in accordance with the supplementary appropriations fixed as well.

The procedure for preparing the supplementary appropriations shall be as prescribed by the Director.

**Section 14.** Appropriations provided in an Annual Appropriations Act or a Supplementary Appropriations Act may be classified as follows:

- (1) central appropriations;
- (2) appropriations of budget receiving units;
- (3) integrated appropriations;
- (4) personnel appropriations;
- (5) appropriations for revolving capitals;
- (6) appropriations for repayment of debts in the public sector;
- (7) appropriations for reimbursement of the treasury balance;
- (8) appropriations for reimbursement of the reserve fund.

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The classification of any particular expenditure into the appropriations category provided in paragraph one shall be as prescribed by the Director.

**Section 15.** Central appropriations connote the appropriations fixed for allocation to budget receiving units for their expenditure in separation from their own appropriations and there shall also be reserve money in the case of emergency or necessity.

**Section 16.** Integrated appropriations connote the appropriations fixed for integrated action plans approved by the Council of Ministers, with at least two budget receiving units being jointly responsible for the operation thereof.

Appropriations fixed for integrated action plans under paragraph one shall be in line with national strategies.

**Section 17.** Personnel appropriations connote the appropriations required to be expended on the administration of public-sector personnel affairs.

**Section 18.** Across-the-year appropriations are permissible in the case where it is anticipated that appropriations cannot be completely expended within the budget year, provided that the ending time thereof shall also be specified.

The preparation of across-the-year appropriations shall be in accordance with the rules and procedures prescribed by the Director with the approval of the Council of Ministers.

### CHAPTER III

#### DUTIES AND POWERS OF THE DIRECTOR

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**Section 19.** The Director shall have the duties and powers to prepare the budget and perform other activities as provided in this Act and shall also have the duties and powers in connection with the budgeting as follows:

(1) to lay down strategies on allocation of annual appropriations with the approval of the Council of Ministers to be served as guidance for budget receiving units in preparing applications for fixing annual appropriations;

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(2) to prescribe rules and procedures for the preparation of expenditure estimates to ensure that the preparation of the budget shall be in line with the principles under section 23;

(3) to demand budget receiving units to submit estimates of incomes and expenditure and the status of non-budget money in accordance with the form, rules and details prescribed by the Director;

(4) to analyse budgets and expenditure of budget receiving units and give the Council of Ministers opinions on budgets of agencies of the National Assembly, the Court of Justice, the Administrative Court, the Constitutional Court, independent organs under the Constitution and State Attorney Organs;

(5) to determine, increase or reduce allocated money in accordance with the need for work performance;

(6) to prescribe a period of time for allocated money;

(7) to monitor and evaluate work performance under action plans and budget expenditure plans of budget receiving units;

(8) to perform duties as provided by other laws to be the duties and powers of the Director or as entrusted by the Council of Ministers or the Prime Minister.

**Section 20.** The Director shall submit annual appropriations to the Prime Minister for its further submission by the Council of Ministers to the National Assembly at least three months prior to the commencement of the budget year concerned.

**Section 21.** For the purpose of the execution of this Act, the Director shall have the power to instruct budget receiving units to give factual explanations as the Director deems appropriate and the Director or the competent official entrusted by the Director shall have the power to inspect all books, accounts, documents and evidence of budget receiving units.

**Section 22.** The competent official entrusted by the Director under section 21 shall be an official under the Penal Code.

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CHAPTER IV  
BUDGET PREPARATION

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**Section 23.** In preparing the budget, regard shall be had to income estimates and the financial status of the country, the need for national development in accordance with national strategies, the national economic and social development plan, the domestic and external economic stability, social justice, policies of the Government and missions of budget receiving units, with a view to putting forth budget-expenditure efficiency and cost-effectiveness as well as achievement in public administration.

**Section 24.** In preparing annual appropriations, the Bureau of the Budget shall be a focal agency and work in collaboration with the Ministry of Finance, the Office of the National Economic and Social Development Board and the Bank of Thailand for carrying out the following activities:

(1) to set policies on annual appropriations, income estimates, the amount of appropriations and means for making up a budgetary deficit or the management in the case where income estimates exceed the amount of the appropriations;

(2) to set the ratio of appropriations for investment as well as appropriations for repayment of public-sector debts to the amount of annual appropriations;

(3) to set expenditure estimates, income estimates and the financial status of the Government at least three years in advance.

Upon completion of the activities under (1), the Director shall submit the matters to the Council of Ministers for consideration and approval.

PART I  
APPLICATION FOR FIXING APPROPRIATIONS

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**Section 25.** Subject to section 28, the responsible minister or the minister provided by law to be in charge of superintending or controlling affairs of a budget receiving

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unit or the minister having charge and control of the execution of the law shall have the duty and responsibility to submit to the Director an application for fixing appropriations of such budget receiving unit in accordance with the rules, procedures and period of time prescribed by the Director.

In the submission of the application for fixing appropriations under paragraph one, the purposes, action plans and the budget expenditure plan shall at least be indicated and a report on non-budget money shall also be furnished, in accordance with the rules and procedures prescribed by the Director.

**Section 26.** In the case where a budget receiving unit needs to create the debt with a binding effect on the budget for more than one budget year in respect of a budget item involving the amount of one thousand million Baht upwards, the budget receiving unit shall submit the matter to the Council of Ministers for consideration and approval before submitting an application for fixing appropriations to the Director.

**Section 27.** In making applications for fixing appropriations of a *Changwat* and a cluster of *Changwats*, the Governor of the *Changwat* and the Governor of the *Changwat* who heads the cluster of *Changwats* shall be in charge of gathering applications for fixing appropriations and submitting the same to the responsible minister for submission to the Director, in accordance with the rules, procedures and period of time prescribed by the Director.

**Section 28.** In making applications for fixing appropriations of the National Assembly, the Court of Justice, the Administrative Court, the Constitutional Court, an independent organ under the Constitution and a State Attorney Organ, an agency of the National Assembly, the Court of Justice, the Administrative Court, the Constitutional Court, the independent organ under the Constitution and the State Attorney Organ shall perform the duty of a budget receiving unit. For this purpose, an application for fixing appropriations shall be submitted to the Council of Ministers within a period of time prescribed by the Council of Ministers.

The provisions of section 25 paragraph two shall also apply to the submission of an application for fixing appropriations under this section.

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**Section 29.** In applying for fixing appropriations as a subsidy financing a local government organisation for operating general affairs or for operating any particular matter, the local government organisation shall submit an application for fixing appropriations to the Minister of Interior for submission to the Director, in accordance with the rules, procedures and period of time prescribed by the Director.

In allocating the budget as a subsidy financing the operation of general affairs of a local government organisation, the Bureau of the Budget shall consider and make the allocation of the budget in line with the law determining plans and processes for decentralisation to local government organisations.

**Section 30.** In submitting an application for fixing annual appropriations, if a budget receiving unit fails to submit it within the period of time prescribed by the Director or submits it without a report on non-budget money under section 25 and section 28, the Director may fix annual appropriations for it as he deems appropriate.

## PART II

### INTEGRATED APPROPRIATIONS

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**Section 31.** For the purpose of preparing integrated appropriations, there shall be prepared, in a clear manner facilitating an assessment of achievement, an integrated action plan consisting of the common goal, purposes, the appropriation required for the operation, a duration for the operation and also missions of the focal budget receiving unit as well as budget receiving units concerned, in the interest of speediness, cost-effectiveness and reduction of duplications, in accordance with the rules and procedures prescribed by the Director with the approval of the Council of Ministers.

**Section 32.** When the Council of Ministers has approved an integrated action plan, the preparation of appropriations in the implementation of the integrated action plan shall be in accordance with the rules and procedures prescribed by the Director.

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CHAPTER V  
ADMINISTRATION OF APPROPRIATIONS

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**Section 33.** Unless otherwise provided by law, the administration of appropriations under the law on appropriations shall be in accordance with the Rule prescribed by the Director.

**Section 34.** For the purpose of the administration of appropriations, a budget receiving unit shall prepare an action plan and a budget expenditure plan under the law on appropriations for submission to the Director in accordance with the Rule prescribed by the Director.

**Section 35.** Appropriations of a budget receiving unit as provided under the law on appropriations shall not be transferred to or used for any other budget receiving unit except where or except that:

(1) there is an Act permitting the transfer or use thereof;

(2) in the case where there is a Royal Decree merging or transferring Government agencies, whether it has the effect of establishing a new Government agency or not, the appropriations of the Government agencies so transferred or merged shall be transferred to the Government agency which takes the transfer or the merger or the new Government agency which is established, as the case may be, as prescribed in such Royal Decree;

(3) it is a transfer of integrated appropriations under the same integrated action plan;

(4) it is a transfer of personnel appropriations under a public-sector personnel action plan.

A transfer of appropriations under (3) and (4) shall be made to the extent necessary and not prejudicial to the implementation of the integrated action plan and the public-sector personnel action plan, in accordance with the Rule prescribed by the Director with the approval of the Council of Ministers.

**Section 36.** Appropriations of a budget receiving unit provided in any action plan or any item under the law on appropriations or the Royal Decree under section 35 (2) shall

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not be transferred to or used for any other action plan or item unless approval is given by the Director, but the Director may not give approval in the case where it results in an increase of expenditure in the category of money for intelligence purposes or where it is a new action plan or project, unless approval is given by the Council of Ministers.

The Director shall have the power to allocate expenditure items specified in the central appropriations to budget receiving units for direct disbursement or for disbursement under items belonging to such budget receiving units, as is necessary.

In the case of necessity, the Director, with the approval of the Prime Minister, may transfer central appropriations in respect of any particular item to other items in the central appropriations alike.

## CHAPTER VI BUDGET CONTROL

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**Section 37.** The Minister shall be responsible for the control of disbursement of appropriations of budget receiving units to ensure compliance with this Act and the law on appropriations and, for this purpose, the Minister shall also have the power to issue, with the approval of the Council of Ministers, the Rule prescribing rules, procedures and conditions in connection with disbursement of such money.

For the purpose of appropriations control, the Minister shall have the power to instruct budget receiving units to present facts as deemed appropriate by the Minister and shall have the power to entrust competent officials to inspect all books, accounts, documents and evidence of budget receiving units. In this regard, it shall also be deemed that competent officials entrusted by the Minister are officials under the Penal Code.

**Section 38.** The responsible minister or the minister provided by law to be in charge of superintending or controlling affairs of a budget receiving unit or the minister having charge and control of the execution of the law shall have the duty and responsibility to exercise superintendence or control of the expenditure of the budget of the budget receiving

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unit in order to ensure that the expenditure shall be within the amount of the allocated appropriations and in strict compliance with the law on State fiscal and financial disciplines.

In the case of an agency of the National Assembly, the Court of Justice, the Administrative Court, the Constitutional Court, an independent organ under the Constitution and a State Attorney Organ, the person having charge and control of the execution of the law on such particular matter shall have the duty and responsibility to exercise superintendence or control of the expenditure of the budget of the budget receiving unit in order to ensure compliance with paragraph one.

**Section 39.** The head of a budget receiving unit shall have the duty to exercise control of the expenditure of the budget to ensure that it shall proceed in accordance with action plans or items and within such appropriation amounts as provided in the law on appropriations or as required in the transfers or as allocated under this Act.

**Section 40.** A budget receiving unit may expend money or create binding debts only as provided in the law on appropriations or under this Act or in accordance with the power vested in it under other law.

The expenditure of money or the creation of binding debts under paragraph one shall be in accordance with the action plan and the budget expenditure plan as approved by the Director under section 34. In this regard, allocated money shall be approved by the Director prior to the expenditure of money or the creation of binding debts except that, in the case of expenditure in accordance with personnel appropriations and other expenditure prescribed by the Director with the approval of the Council of Ministers, a budget receiving unit may expend money or create binding debts without seeking approval of allocated money.

In the case of necessity and urgency, the Council of Ministers has the power to give approval to a budget receiving unit for expending money or creating debts with a binding effect on appropriations before receiving allocated money under paragraph one.

**Section 41.** With respect to items of appropriations under the law on appropriations which necessitate the creation of binding debts across the budget year, the Director shall gather items of the appropriations necessitating the creation of binding debts and the expected amounts of money for which debts are to be created with binding effects on the

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appropriations in following years and also the contingency spare money for submission to the Council of Ministers for consideration and approval of the creation of the binding debts within sixty days as from the date on which the law on appropriations comes into force and, upon approval by the Council of Ministers, budget receiving units shall proceed in accordance with the Rule prescribed by the Director with the approval of the Council of Ministers.

**Section 42.** In the case of necessity and urgency in the interest of public administration, being the case other than the one under section 41, the Council of Ministers has the power to give approval to a budget receiving unit for the creation of binding debts in excess of or apart from the requirements provided in the law on appropriations.

Upon the Council of Ministers' approval to the creation of binding debts under paragraph one, the budget receiving unit shall proceed to create debts with binding effects on appropriations also in accordance with the Rule prescribed by the Director under section 41 *mutatis mutandis*.

**Section 43.** Disbursement of money from the Treasury in accordance with appropriations of any budget year shall be made only within such budget year.

In the case where disbursement of money from the Treasury is unable to be made within the budget year, the time for disbursement of money from the Treasury may be extended only in the case where a budget receiving unit has created binding debts before the end of the budget year and the money has been set aside in accordance with the Rule on disbursement of money from the Treasury.

The extension of time for disbursement of money from the Treasury under paragraph two shall be made for a further period not exceeding six months of the following budget year except that in the case where there exists necessity for disbursement of money from the Treasury after such time, an agreement shall be made with the Ministry of Finance for extension of time for a further period not exceeding six months.

**Section 44.** In the case of the across-the-year appropriation, disbursement of money from the Treasury shall be made only within the time provided in the law on appropriations except that in the case of the across-the-year appropriation in respect of which the creation of binding debts has been made prior to the expiry of the time and the money has

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been set aside in accordance with the Rule on disbursement of money from the Treasury, the time for disbursement of money from the Treasury may be extended for a further period not exceeding six months, but if there exists necessity for disbursement of money from the Treasury after such time, an agreement shall be made with the Ministry of Finance for extension of time for a further period not exceeding six months.

**Section 45.** There shall be a fund to be disbursed by the Minister from the Treasury called the “reserve fund” in an amount of fifty thousand Baht. This fund may be disbursed, in the interest of public administration, in the case where there exists necessity and urgency and the central appropriations in the category of reserve money for emergencies or necessities are insufficient, provided that approval by the Council of Ministers is required, and when disbursement is made, appropriations shall, at the earliest opportunity, be fixed in the law on appropriations for the purpose of reimbursement of such fund for further disbursement.

**CHAPTER VII**  
**EVALUATION AND REPORTING**

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**PART I**  
**EVALUATION**

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**Section 46.** The Director shall put in place mechanism for monitoring and evaluating operations in the implementation of action plans and budget expenditure plans of budget receiving units which receive budget allocation, in the interest of evaluating achievement of, or benefits to be derived from, the expenditure of budgets. The mechanism for monitoring and evaluating operations shall consist of the monitoring and evaluation prior to the budget allocation, during the budget expenditure and after the budget expenditure.

**Section 47.** A budget receiving unit shall put in place mechanism for monitoring and evaluating operations in the implementation of the action plan and budget expenditure plan within the budget receiving unit in accordance with the rules and procedures prescribed by

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the Director and it shall be deemed that the evaluation is also part of the budget administration process which must be carried out consistently and disclosed to the public.

**Section 48.** In the case where the evaluation of the achievement of the expenditure of appropriations of any budget receiving unit reveals failure to achieve the determined goals or indicators, the Director shall prepare recommendations as to improvement to be pursued by the budget receiving unit within a prescribed period of time and report the matter to the responsible minister or the minister provided by law to be in charge of superintending or controlling affairs of the budget receiving unit or the minister having charge and control of the execution of the law, for information.

In the case where the budget receiving unit is unable to make improvement within the period of time prescribed under paragraph one, the Director shall report it to the Council of Ministers for giving directions as it deems appropriate.

## PART II REPORTING

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**Section 49.** At the end of the budget year, the Minister shall publish, in the Government Gazette within sixty days, a report on receipt and disbursement of annual appropriations of such ending year and the reserve fund.

**Section 50.** A budget receiving unit shall report the expenditure of appropriations in the ending budget year and results of work performance to the Director within forty-five days as from the end of the budget year, in the interest of the preparation by the Director of a report on disbursement of appropriations and results of work performance of budget receiving units for submission to the Council of Ministers within ninety days as from the end of the budget year.

**Section 51.** The Director shall report transfers of central appropriations amongst items provided therein or transfers of integrated appropriations and personnel appropriations amongst budget receiving units, for submission to the Council of Ministers for reporting to the National Assembly within thirty days as from the end of such budget year.

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## CHAPTER VIII

## LIABILITY

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**Section 52.** Any Government official, Government employee, employee or State official in a budget receiving unit who makes payment of money or creates a binding debt or knowingly consents to such act in violation of this Act or any Rule issued under this Act shall, in addition to possible criminal liability under other laws, be liable to make reimbursement of the budget money which the budget receiving unit has paid or is bound to pay as well as any compensation to such budget receiving unit.

Any third person who has acquired benefits from the act under paragraph one shall also be liable jointly with the violator unless it can be proved that he has acted in good faith without awareness of the violation of such Act or Rule.

The provisions of paragraph one shall not apply to any Government official, Government employee, employee or State official who has raised an objection to an order of the superior or recorded an objection in writing that the performance in pursuit of such order may be in violation of the law or Rule.

## TRANSITORY PROVISIONS

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**Section 53.** In the case where any law which is in force on the day prior to the date on which this Act comes into force provides for a definition of “State enterprise” to the effect of meaning a State enterprise under the law on budgetary procedures or makes any reference to a State enterprise under the law on budgetary procedures, it shall be deemed that such definition or reference in such law retains the meaning or is the reference in accordance with the definition of “State enterprise” under section 4 of the Budgetary Procedures Act, B.E. 2502 (1959) as amended.

The provisions of paragraph one shall also apply to any bye-law which is in force on the day prior to the date on which this Act comes into force and which provides for a definition of “State enterprise” to the effect of meaning a State enterprise under the law on

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budgetary procedures or makes any reference to a State enterprise under the law on budgetary procedures.

Within five years as from the date on which this Act comes into force, action shall be taken for completing the revision or amendment of the definition of “State enterprise” or the reference to a State enterprise in the law under paragraph one or in the bye-law under paragraph two.

**Section 54.** The preparation and submission of annual appropriations which have been carried out in accordance with the Budgetary Procedures Act, B.E. 2502 (1959) as amended and remain uncompleted on the day prior to the date on which this Act comes into force shall be governed by the provisions of the Budgetary Procedures Act, B.E. 2502 (1959) as amended until their completion.

**Section 55.** Except cases provided in section 56 and section 57, in the case where a budget receiving unit has created binding debts under the Budgetary Procedures Act, B.E. 2502 (1959) as amended and has set aside money in accordance with the Rule on disbursement of money from the Treasury, the matter shall further be proceeded with in accordance with the Budgetary Procedures Act, B.E. 2502 (1959) as amended, provided that disbursement shall be completed within 30<sup>th</sup> September 2020.

**Section 56.** The appropriations of the 2017 budget year in the category of central appropriations in respect of the items involving royal visits and royal reception of heads of foreign countries, expenditure under royally initiated projects, expenditure in reimbursement of official advance money for aiding victims of disasters in emergencies and reserves for emergencies or necessities, for which the creation of binding debts has not yet been made but money has been set aside and the application has been made for extension of the time for disbursement of money from the Treasury under the Budgetary Procedures Act, B.E. 2502 (1959) as amended, shall be completely disbursed within 30<sup>th</sup> September 2020.

**Section 57.** In the case where the appropriations of the 2018 budget year in the category of central appropriations have been allocated, matters shall be proceeded with in accordance with the Budgetary Procedures Act, B.E. 2502 (1959) as amended, provided that the

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creation of binding debts shall be completed within 30<sup>th</sup> September 2019 and disbursement shall be completed within 30<sup>th</sup> September 2020.

**Section 58.** All bye-laws, Rules, Regulations or rules issued by virtue of the Budgetary Procedures Act, B.E. 2502 (1959) as amended shall continue to be in force insofar as they are not contrary to or inconsistent with this Act until Rules or rules are issued under this Act.

The issuance of Rules or rules under this Act shall be completed for the purpose of their coming into force within one year as from the date on which this Act comes into force.

**Section 59.** All bye-laws, Rules, Regulations or rules issued by virtue of section 21 and section 24 of the Budgetary Procedures Act, B.E. 2502 (1959) as amended shall continue to be in force insofar as they are not contrary to or inconsistent with the law on State fiscal and financial disciplines or this Act until bye-laws, Rules or rules under the law on State fiscal and financial disciplines are issued.

**Section 60.** When this Act comes into force, any transfer of appropriations shall instead be governed by this Act.

**Section 61.** This Ministry of Finance shall complete the remittance of the reserve fund under section 29 *bis* of the Budgetary Procedures Act, B.E. 2502 (1959) as amended by the Budgetary Procedures Act (No. 2), B.E. 2503 (1960) to the Treasury within thirty days as from the date on which this Act comes into force.

Countersigned by:

General Prayut Chan-o-cha  
Prime Minister

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