

Auditor General of the Union and the Deputy Auditor-General

241. The Auditor-General of the Union shall be called the Auditor-General of the Union.

Appointment of the Auditor-General of the Union

242. (a) The President, with the approval of the Pyidaungsu Hluttaw, shall appoint a person from among Hluttaw representatives or from among those who are not Hluttaw representatives, who has the following qualifications, as the Auditor-General of the Union so as to audit Union Budget and report thereon to the Pyidaungsu Hluttaw:

- (i) person who has attained the age of 45 years;
- (ii) person who has qualifications, with the exception of the age limit, entitled to be elected as Pyithu Hluttaw representatives prescribed in Section 120;
- (iii) person whose qualification does not breach the provisions in Section 121 which disqualify a person from standing for election as Pyithu Hluttaw representatives;
- (iv) (aa) person who has served as an auditor for at least 10 years not lower than that of the Region or State Level; or
- (bb) person who has served as a Registered Accountant or a Certified Public Accountant for at least 20 years; or
- (cc) person who is, in the opinion of the President, as an eminent accountant, statistician or economist.
- (v) Person who is loyal to the Union and its citizens.

(b) The person nominated by the President to be appointed as the Auditor-General of the Union shall not be refused by the Pyidaungsu Hluttaw unless it can clearly be proved that the person concerned does not meet the qualification to be the Auditor-General of the Union.

- (c) The President has the right to submit again the list with a new name replacing the one who has not been approved by the Pyidaungsu Hluttaw for the appointment of the Auditor-General of the Union.
- (d) The Auditor-General of the Union shall be responsible to the President.
- (e) If the Auditor-General of the Union is a Hluttaw representatives, it shall be deemed that he has resigned from the day he is appointed as the Auditor-General of the Union.
- (f) If the Auditor-General of the Union is a Civil Services personnel, it shall be deemed that he has retired according to the existing civil services rules and regulations from the day he is appointed as the Auditor-General of the Union.
- (g) If the Auditor-General of the Union is a member of any political party, he shall not take part in its party activities during the term of office from the day he is appointed as Auditor-General of the Union.

Impeachment of the Auditor-General of the Union

243. If there is a need to impeach the Auditor-General of the Union, the same procedure for the impeachment of the Union Minister under Section 233 shall be applied.

Appointment of the Deputy Auditor-General

244. (a) The President shall appoint, in his own volition, the persons from among the Hluttaw representatives or from those who are not Hluttaw representatives, who have the following qualifications, as the Deputy Auditor-General to assist the Auditor-General of the Union:
- (i) person who has attained the age of 40 years;

- (ii) person who has qualifications, with the exception of the age limit, entitled to be elected as Pyithu Hluttaw representatives prescribed in Section 120;
 - (iii) person whose qualification does not breach the provisions under Section 121 which disqualify a person from standing for election as Pyithu Hluttaw representatives;
 - (iv)
 - (aa) person who has served as an auditor for at least 10 years not lower than that of the Region or State Level; or
 - (bb) person who has served as a Registered Accountant or a Certified Public Accountant for at least 15 years; or
 - (cc) person who is, in the opinion of the President, as an eminent accountant, statistician or economist.
 - (v) Person who is loyal to the Union and its citizens.
- (b) The Deputy Auditor-General shall be responsible to the Auditor-General of the Union and the President through the Auditor-General of the Union.
 - (c) If the Deputy Auditor-General of the Union is a representative of a Hluttaw or civil service personnel or member of a political party, the provisions of Sub-Sections (e), (f) and (g) of Section 242 shall be applied.

Term of office, resignation, termination of office, filling the vacancy of the Auditor-General of the Union and the Deputy Auditor-General of the Union

245. (a) The term of the Auditor –General Of the Union and the Deputy Auditor-General is normally the same as that of the President.
- (b) The Auditor-General of the Union or the Deputy Auditor-General may resign from office on his own volition due to a certain reason before expiry of the term of office, after submitting his written resignation to the President.

- (c) The President may direct to resign the Auditor-General of the Union or the Deputy Auditor-General who cannot discharge his duties efficiently. If either of them fails to comply, he shall be terminated from his duties.
- (d) If the Auditor-General of the Union or the Deputy Auditor-General becomes vacant due to resignation, removal from office, death or any other reason, the President shall have the right to appoint and assign duties to a new Auditor-General of the Union or the Deputy Auditor-General in accord with the provisions of the Constitution relating to the appointment of the Auditor-General of the Union or Deputy Auditor-General. The term of the newly appointed Auditor-General of the Union or Deputy Auditor-General shall be the same as the remaining term of the President.
- (e)
 - (i) When the President before the expiry of his term in office, has appointed the Auditor-General of the Union and the Deputy Auditor-General, and the President's office is vacant due to resignation or death or any other reason, the Auditor-General of the Union or the Deputy Auditor-General may be continued to be assigned or shall continued to perform their duties until the new elected President has appointed and assigned duties to the new Auditor-General of the Union or Deputy Auditor-General in accord with the provisions of the Constitution.
 - (ii) The term of the new appointed Auditor-General of the Union or the Deputy Auditor-General shall be up to the expiry of the remaining term of the new President.
- (f) Duties, power and rights of the Auditor-General of the Union and the Deputy Auditor-General shall be prescribed by law.

Auditor-General of the Region or Auditor-General of the State

270. Auditor-General of the Region or State shall be called the Auditor-General of the Region or Auditor-General of the State.

Appointment of the Auditor-General of the Region or the Auditor-General of the State

271. (a) The Chief Minister of the Region or State shall appoint a person from Hluttaw representatives or from those who are not Hluttaw representatives, who has the following qualifications, with the approval of the relevant Region or State Hluttaw as the the Auditor-General of the Region or State so as to audit the Region or State budget and report it :

- (i) person who has attained the age of 40 years;
- (ii) person who has qualifications, with the exception of age limit, as Pyithu Hluttaw representatives prescribed in Section 120;
- (iii) person whose qualification does not breach the provisions under Section 121 which disqualify a person from standing for election as Pyithu Hluttaw representatives;
- (iv) (aa) person who has served as an auditor of the Region or State for at least five years not lower than that of the Region or State Level; or person who has served as an auditor at least 10 years not lower than that of the District Level; or
(bb) person who has served as a Registered Accountant or a Certified Public Accountant for at least 15 years;
- (v) Person who is loyal to the Union and its citizens.

- (b) The President shall appoint the person submitted by the relevant Chief Ministers of the Region or State with the approval of the Hluttaw concerned as the Auditor-General of the Region or State.
- (c) The person nominated by the Chief Minister of the Region or State concerned to be appointed as the Auditor-General of Region or State shall not be refused by the Region or State Hluttaw concerned unless it can clearly be prove that the person concerned is not qualified to be the Auditor-General of the Region or State.
- (d) the Chief Minister of the Region or State has the right to submit again the new list for the appointment of a person as the Auditor-General of Region or State to the Region or State Hluttaw concerned instead of the one who has not been approved by the Region or State Hluttaw.
- (e) The Auditor-General of Region or State shall:
 - (i) be responsible to the President through the Chief Minister of the Region or State concerned;
 - (ii) be responsible to the Auditor-General of the Union and to the Chief Minister of the Region or State concerned.

Impeachment of the Auditor-General of the Region or the Auditor-General of the State

272. If there is a need to impeach the Auditor-General of the Region or State, the same procedure for the impeachment of the Chief Minister or any Minister of the Region or State under Section 263 shall be applied.

Resignation, termination of office, filling the vacancy of the Auditor-General of the Region or the Auditor-General of the State

273. The Auditor-General of the Region or State is, subject to provision of Section 264 prescribed for the Chief Minister or Minister of the Region or State concerning

resignation, termination of office, filling the vacancy deeming as the person to have retired in case he is Civil Service personnel.

274. Duties, powers and rights of the Auditor-General of the Region or State shall be prescribed by law.

Formation of the Financial Commission

229. (a) The Financial Commission shall be formed with the following persons:

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| (i) | The President | Chairperson |
| (ii) | Vice-President | Vice- Chairpersons |
| (iii) | The Attorney-General
of the Union | Member |
| (iv) | The Auditor-General
of the Union | Member |
| (v) | Chief Ministers
of the Regions and States | Members |
| (vi) | The Nay Pyi Taw
Council Chairperson | Member |
| (vii) | The Minister of Finance
of the Union | Secretary |

(b) (i) In forming the Financial Commission, the President may appoint a suitable person as a temporary members if there is vacancy for any reason.

(ii) The President shall promulgate the formation of the Financial Commission. Moreover, necessary orders or directives, so forth, for the Financial Commission may be promulgated either by the President or the person assigned by him.

Duties and Functions of the Financial Commission

230. (a) The budgets of the Union Ministries and Union level organizations are to be vetted by a Vice-President assigned by the President, and the estimated budgets of the Union level organizations including the Union Ministries are to be submitted to the Financial Commission.
- (b) The budgets of the Region or State are to be vetted by the other Vice-President assigned by the President, and the estimated budgets of the Region or State are to be submitted to the Financial Commission.
- (c) The Financial Commission shall:
- (i) submit to the Pyidaungsu Hluttaw with the recommendation for the Union budget which includes the expenditure of the Union territory, a supplementary finance as suitable to the Regions or States from the Union Fund, giving grants as a special matter and permitting loans;
 - (ii) to advise financial matters that should be undertaken;
 - (iii) carry out the duties assigned by the Pyidaungsu Hluttaw through the promulgation of law for the emergence of a substantial financial system.
- (d) The Financial Commission shall submit with recommendation to the President, the Bill of Union Budget, which includes Union Budget, the distribution of suitable funds from Union Fund accounts to Regions or States, the provisions or funds as special case and disbursing of necessary loans for submission them to the Pyidaungsu Hluttaw.
- (e) The Financial Commission may, if necessary, seek advice from financial experts.