

BMA Budget Procedure Ordinance, B.E. 2563 (2020)

English machine translation (DeepL, Aug 2026) prepared for the PIM policy repository from the Thai text. Not an official translation — the Thai original is authoritative.

Bangkok Metropolitan Ordinance Regarding Budget Procedures B.E. 2563

Whereas it is appropriate to amend the Bangkok Metropolitan Ordinance on Budget Procedures Pursuant to the authority granted under Section 97 of the Bangkok Metropolitan Administration Act B.E. 2528, the Bangkok Metropolitan Administration, with the approval of the Bangkok Metropolitan Assembly, hereby enacts the following of the Bangkok Metropolitan Administration as follows:

Section 1. This Bangkok Metropolitan Administration Ordinance shall be known as the “Bangkok Metropolitan Administration Ordinance on Budget Procedures, B.E. 2563”

Section 2 These Bangkok Metropolitan Administration Regulations shall come into force on the day following the date of their publication in the Royal Gazette and thereafter

Section 3 The following are hereby repealed (1) The Bangkok Metropolitan Administration Regulations Concerning Budget Procedures B.E. 2529 (2) The Bangkok Metropolitan Administration Ordinance on Budget Procedures (Amendment No. 2) B.E. 2533 (3) The Bangkok Metropolitan Administration Ordinance on Budget Procedures (Amendment No. 3) B.E. 2536 (4) The Bangkok Metropolitan Administration Ordinance on Budget Procedures (Fourth Edition) B.E. 2555

Section 4 Any ordinances, regulations, rules, proclamations, or other orders that conflict with or contradict with the provisions set forth in this Bangkok Metropolitan Ordinance shall be superseded by this Bangkok Metropolitan Ordinance

Section 5 In this Bangkok Metropolitan Ordinance “Expenditure Budget” means the maximum amount authorized for payment or for incurring binding obligations for the purposes and within the time period specified in the Bangkok Metropolitan Administration Ordinance on the Expenditure Budget “Carryover Expenditure Budget” means an expenditure budget with a period of use extending beyond the fiscal year, for the purposes and within the time period specified in the Bangkok Metropolitan Administration Ordinance on the Expenditure Budget Ordinance “Recurrent Expenditures” means the expenditure budget of the Bangkok Metropolitan Administration that is disbursed from the Bangkok Metropolitan Administration’s recurrent revenue, including the expenditure budget of the Bangkok Metropolitan Administration’s commercial operations which is disbursed from the recurrent revenue of the Bangkok Metropolitan Administration’s commercial operations “Special Expenditures” means the expenditure budget of the Bangkok Metropolitan Administration which is disbursed from other types of revenue that are not regular revenue of the Bangkok Metropolitan Administration, as well as the expenditure

[page 1]

"Fiscal year" means the period from October 1 of a given year to September 30 of the following year, and the subsequent year of the Buddhist Era shall be used as the name for that fiscal year "Debt" means an obligation to pay, or that may be required to pay, in cash, goods, or services whether such obligations arise from borrowing, insurance, purchases, or contracts entered into on credit, or from any other source "Allocated Funds" means a portion of the expenditure budget allocated for payment or for incurring obligations within a specified period "Investment Expenditure Budget" means expenditures designated for investment including expenditures in the form of equipment costs, land and building costs, investment expenditures of commercial enterprises of the Bangkok Metropolitan Administration, and expenditures for the establishment, purchase of shares, or capital increase of cooperative, or enterprise of the Bangkok Metropolitan Administration, including expenditures designated for payment from other expenditure budgets in the form of such expenditures "Off-budget funds" means all funds that agencies of the Bangkok Metropolitan Administration collect or receive as their own property pursuant to law, ordinances, regulations, rules, orders, or from legal acts or legal causes, or in any other case where such funds should be remitted as revenue, but are exempted by law, ordinances, regulations, regulations, or orders stipulating that such funds need not be remitted as revenue of the Bangkok Metropolitan Administration "Agency" means an agency as defined in the Act on the Administrative Organization of the Bangkok Metropolitan Administration and administrative divisions as defined in the Bangkok Metropolitan Administration Proclamation on the Division of Internal Administrative Divisions Agencies and Defining the Duties and Powers of Bangkok Metropolitan Administration Administrative Units at a Level No Lower Than Division and shall also include the Bangkok Metropolitan Administration's Department of Commerce "Budget-Receiving Unit" means an agency that requests or receives a budget allocation and shall include Navamindradhiraj University as well "Head of a Budget-Receiving Unit" means the head of an agency holding the position of Deputy Governor of Bangkok the Director of the Secretariat, the Head of the Office of the Bangkok Civil Service Commission, the District Director, the Secretary to the Governor of Bangkok, the Secretary of the Bangkok Metropolitan Assembly, the Director of the hospital director, division director, bureau secretary, or head of an agency holding a position equivalent to or higher than these, and shall include the Director of the Bangkok Metropolitan Administration's Office of Commerce and the President of Nommintra Thirach University "Other agencies under the jurisdiction of the Bangkok Metropolitan Administration as prescribed by law" means (1) Companies established or in which the Bangkok Metropolitan Administration holds shares in conjunction with other parties pursuant to Section 94 of the Bangkok Metropolitan Administration Act, B.E. 2528 Vol. 77 Vol. 77, No. 137, Special Edition No. 144, published in the Royal Gazette on June 18, 2563

[page 2]

(2) Cooperatives established by the Bangkok Metropolitan Administration in conjunction with government departments, government agencies, state-owned enterprises, or other local government entities, pursuant to

Section 95 of the Bangkok Metropolitan Administration Administrative Regulations Act B.E. 2528 (3) Agencies that have the status of enterprises of the Bangkok Metropolitan Administration “Bangkok Metropolitan Administration Ordinance on the Expenditure Budget” means the Annual Expenditure Budget Ordinance or the Supplementary Expenditure Budget Ordinance, as the case may be Section 6 The Governor of Bangkok shall administer this Bangkok Metropolitan Administration Ordinance and shall have the authority to issue regulations and orders to ensure compliance with this Bangkok Metropolitan Administration Ordinance The regulations referred to in the preceding paragraph shall come into force upon their publication in the Royal Gazette Chapter 1 General Provisions

Section 7 The preparation of the budget, the administration of the expenditure budget, budget control, performance evaluation, and reporting must be conducted in accordance with this Bangkok Metropolitan Administration Ordinance and must be consistent with the Act on State Financial and Fiscal Discipline and other relevant laws Section 8 Budget-receiving units shall execute the budget in strict compliance with the Bangkok Metropolitan Administration Regulations on the Expenditure Budget, ensuring maximum efficiency for the benefit of the people and the Bangkok Metropolitan Administration The transfer of the expenditure budget shall be permitted only in cases of necessity as specified in these Bangkok Metropolitan Administration Regulations Section 9 The Governor of Bangkok, the Deputy Governor of Bangkok to whom authority has been delegated the Secretary of Bangkok Metropolitan Administration, and the heads of budget-receiving units shall oversee budget expenditures to ensure they are transparent and verifiable, and shall ensure monitoring, auditing, and evaluation of performance to achieve the greatest possible effectiveness in budget expenditures Section 2 Nature of the Budget

Section 10 The annual budget submitted to the Bangkok Metropolitan Assembly shall include, at a minimum, the following supporting documents: (1) A budget statement outlining the financial status and key aspects of budgetary policy, as well as the relationship between projected revenues and the proposed budget expenditures 78 Vol. 137, Special Issue 144, Section G, Royal Gazette No. 18, June 2563

[page 3]

(2) Comparison of revenue and expenditures between the previous year, the current year, and the year for which the budget is being requested Expenditures (3) Explanation of revenue estimates (4) Explanation of the proposed expenditure budget, including a presentation of the expected outcomes and benefits expected to result from budget expenditures in accordance with the Bangkok Metropolitan Development Plan, the National Strategy and relevant national reform plans (5) A report on the financial status of the Bangkok Metropolitan Administration’s commercial operations, Nawamintharathirat University, and other agencies under the jurisdiction of the Bangkok Metropolitan Administration as prescribed by law (6) A report on the status of extra-budgetary funds and the overall plan for the use of extra-budgetary funds by the budget-

receiving unit (7) An explanation of the Bangkok Metropolitan Administration's debt, including both existing debt and proposed additional debt (8) Performance results and budget expenditures, including subsidies received from the government for the previous fiscal year (9) Performance results of agencies or organizations that receive subsidies from the Bangkok Metropolitan Administration or are delegated authority by the Bangkok Metropolitan Administration pursuant to Section 42, Paragraph 2 (10) Reports on receipts and disbursements or the utilization of assets donated to the Bangkok Metropolitan Administration (11) Draft of the Annual Expenditure Budget Ordinance

Section 11: Budget Preparation It is prohibited to set regular expenditures higher than regular revenues, except for special expenditures from accumulated deficit funds approved by the Bangkok Metropolitan Assembly, or special expenditures from loans

Section 12 The expenditure budget specified in the Bangkok Metropolitan Ordinance on the Expenditure Budget may be classified as follows (1) Central Government Expenditure Budget (2) Expenditure budgets of budget-receiving units (3) Integrated expenditure budgets (4) Personnel expenditure budgets (5) Expenditure budgets for debt repayment (6) Expenditure budgets for repaying accumulated loans

The classification of expenditures as budget expenditures according to the categories specified in the preceding paragraph, as well as the procedures for preparing and administering the budget, shall be in accordance with the regulations established by the Governor of Bangkok

Section 13: The central government expenditure budget may be established only when there are valid reasons and necessity that make it impossible to allocate the expenditure budget to the budget recipient units directly responsible, and it shall be established separately

Volume 79 Lem 137 Special Edition 144 G Royal Gazette No. 18 June 2563

[page 4]

separate from the expenditure budgets of budget-receiving units, and shall include a general contingency fund to be used for the development of Bangkok, as well as for the prevention, resolution, relief, or mitigation of damage caused by natural disasters, including emergency or urgent tasks

Section 14: The integrated expenditure budget shall be established for integrated work plans in accordance with the Bangkok Metropolitan Development Plan, which the Governor of Bangkok designates for two or more budget-receiving units shall be responsible for implementation by jointly planning, setting objectives, performance indicators, work plans, and joint budget expenditures to reduce duplication, ensure economy and value for money, and achieve objectives with results consistent with the intended purposes

Section 15 Personnel Expenditure Budget Shall be allocated for personnel-related expenditures in the form of salaries, regular wages, temporary wages, and other benefits

Section 16 If the annual budget ordinance is not enacted in time for the new fiscal year, the previous year's annual budget ordinance shall be used on an interim basis, subject to the criteria and conditions established by the Governor of Bangkok

Section 17 If, in any given year, the amount allocated under the annual budget ordinance is insufficient for annual expenditures, or if it becomes necessary to establish a new budget during the year, a supplementary budget ordinance shall be enacted, prepared in the same manner as the annual budget

The supplementary expenditure budget referred to in the preceding paragraph shall indicate the source of revenue as income of a type not included in the revenue estimate, or revenue collected in excess of the original estimate, or accumulated funds as defined in the Bangkok Metropolitan Administration regulations on accumulated funds, or any other funds of the Bangkok Metropolitan Administration

Section 18 A carryover budget shall be permitted only if it is anticipated that the expenditure budget cannot be fully utilized within the fiscal year; in such cases, a specified end date must be set.

Chapter 3 Budget Preparation

Section 19 The preparation of the budget must take into account revenue estimates and the financial condition of the Bangkok Metropolitan Administration, the need to develop the Bangkok Metropolitan Administration in accordance with the National Strategy, the development plan of Bangkok, and the missions of budget-receiving units to ensure efficiency and value for money in budget expenditures and to achieve effective results Section 20: In preparing the annual expenditure budget, a committee shall be established consisting of the Permanent Secretary of Bangkok as Chair, the Deputy Permanent Secretary of Bangkok designated by the Permanent Secretary as Vice Chairperson, the Director of the Bangkok Metropolitan Administration Budget Office, the Director of the Finance Office the Director of the Strategy and Performance Evaluation Office, and the Head of the Civil Service Commission Office No. 80 No. 137, Special Edition No. 144, Section G, Royal Gazette No. 18, June 2563

[page 5]

The Governor of Bangkok shall serve as a member of the committee; the Director of the Budget System Office shall serve as a member and secretary. The committee shall appoint no more than two assistant secretaries to carry out the following duties: (1) Establish strategies and policies for preparing the annual expenditure budget, revenue estimates, and the budget ceiling for the annual expenditure budget (2) Establish a framework for revenue estimates, expenditure estimates, and the fiscal position of Bangkok Metropolitan Administration at least three years in advance, in accordance with the format and procedures prescribed by the Governor of Bangkok (3) Determine the allocation of the annual operating budget for investment, debt repayment, and the central government's general contingency reserve within the annual operating budget framework (4) Determine the number of years and the proportion of the budget allocation for incurring debt obligations that extend across fiscal years within the annual budget expenditure framework, taking into account the fiscal status of Bangkok in both the short and long term, in conjunction with government policies and measures Once the provisions of (1), (2), (3), and (4) have been implemented, the proposal shall be submitted to the Governor of Bangkok for consideration and approval Section 21: The head of a budget-receiving unit shall be responsible for preparing revenue estimates and submitting a budget request for expenditures of that unit to the Deputy Governor of Bangkok in accordance with Section 25 (2) The preparation of the central budget request shall be the responsibility of the Bangkok Metropolitan Budget Office The submission of the budget request for expenditures under the preceding paragraph must include the objectives, work plan and budget expenditure plan, along with financial reports, various statistics, and reports regarding extra-budgetary funds Section 22. If any budget recipient unit fails to submit a budget request within the time limit set by the Deputy Governor of Bangkok, or submits a request without the reports required under Section 21, the Budget Office shall prepare the annual budget for that budget recipient as it deems appropriate for the Governor of Bangkok to review and approve the annual budget Section 23 Expenditures to repay accumulated loans shall be included in the budget resolution for the next fiscal year Section 24 The Deputy Governor of Bangkok shall review the annual budget proposal and submit it to the Governor of Bangkok for consideration and submission to the Bangkok Metropolitan Assembly at least ninety days before the start of that fiscal year Section 4 Duties and Powers of the Deputy Governor of Bangkok and the Director of the Bangkok Budget Office

[page 6]

Section 25 The Deputy Governor of Bangkok shall have the duties and authority to prepare the budget and perform other duties as prescribed in this Bangkok Metropolitan Ordinance, and shall have the following duties and powers regarding the budget: (1) To establish the criteria and procedures for preparing the annual budget revenue and expenditure framework so that the budget preparation complies with the criteria set forth in Sections 19 and 20 (2) To require budget-receiving units to submit estimates of revenue and expenditures and the status of extra-budgetary funds in accordance with the forms and criteria, along with details, as prescribed by the Governor of Bangkok (3) To increase or decrease budget allocations as necessary for the performance of duties and in accordance with the financial status of Bangkok (4) Establish the annual budget calendar (5) Establish criteria for monitoring and evaluating performance in accordance with the work plan and budget expenditure plan

Section 26 The Director of the Bangkok Metropolitan Administration Budget Office shall have the following duties and powers: (1) Analyze the budgets and disbursements of budget-receiving units and submit recommendations to the Deputy Governor of Bangkok (2) Determine the duration of budget allocations (3) Monitor and evaluate the performance of budget-receiving units in accordance with their work plans and budget expenditure plans in accordance with the criteria established by the Deputy Governor of Bangkok (4) Perform other duties as assigned by the Governor of Bangkok or the Deputy Governor of Bangkok

Section 5 Expenditure Budget Management

Section 27 The management of the expenditure budget pursuant to the Bangkok Metropolitan Administration Ordinance on the Expenditure Budget shall be in accordance with the regulations prescribed by the Governor of Bangkok, unless otherwise provided by law

Section 28 For the purpose of managing the expenditure budget, budget-receiving units shall prepare work plans and budget expenditure plans in accordance with the regulations prescribed by the Governor of Bangkok

Section 29 Expenditures allocated for any item under the Bangkok Metropolitan Administration Ordinance on the Expenditure Budget may be transferred or reclassified, in whole or in part, to be allocated to another item within the same agency or another agency, or transfer funds from a budget-receiving unit to increase expenditures in the central budget, shall not be permitted, unless there are compelling reasons, which must be approved by the Bangkok Metropolitan Assembly

Page 82 Lem 137 Special Edition 144 G Royal Gazette No. 18 June 2563

[page 7]

The transfer or modification of budget expenditure items to carry out the following shall be conducted in accordance with the criteria, procedures, and conditions established by the Governor of Bangkok, without the need to seek approval from the Bangkok Metropolitan Assembly as provided in paragraph (1)

(1) Expenses for debt repayment or legal obligations (2) Personnel expenses (3) Items other than those in (1) and (2) with a budget allocation not exceeding five million baht per item and which do not involve transferring funds from a budget recipient unit to the central budget, as well as expenses for training or

study tours (4) Transfers of expenditures from one item in the central budget to increase other items within the central budget Section 30: Changes or amendments to the details of forms and line items that do not affect the purpose and budgetary limits shall be within the authority of the Governor of Bangkok Section 31: The Governor of Bangkok shall have the authority to allocate the expenditure budget specified in the central budget to budget-receiving units for direct disbursement as necessary, except for the general contingency fund item, which shall be within the authority of the Governor of Bangkok Section 32 Requests for the allocation of central budget expenditure funds for the general contingency fund may be made in cases where it is necessary to use budget funds for any of the following reasons: (1) Items that fall within the duties and authority of the Bangkok Metropolitan Administration and are consistent with the development plan of the Bangkok Metropolitan Administration; if not carried out, it would cause harm to the public or the Bangkok Metropolitan Administration (2) Expenditures for which no budget allocation has been made, but which involve urgent and necessary tasks that must be carried out and require immediate expenditure or the incurring of budgetary obligations, or for which a budget allocation has already been made but the amount is insufficient, provided that approval has been obtained from the Governor of Bangkok Section 33: A budget-receiving unit may incur budgetary obligations extending beyond one year only after receiving the approval of the Bangkok Metropolitan Assembly, except for projects specified in the Bangkok Metropolitan Ordinance on the Expenditure Budget In cases where it is necessary to amend or revise the format and items that affect the objectives, increase the budget allocation, or extend the implementation period as provided in the preceding paragraph, prior to incurring budgetary obligations, a request for approval must be submitted to the Bangkok Metropolitan Assembly Section 6 Budget Control

Section 34 The Governor of Bangkok shall be responsible for budgetary control to ensure compliance with laws and regulations and shall have the following duties and powers: Page 83 No. 137, Special Edition No. 144, Section 4, Royal Gazette No. 18, June 2563

[page 8]

(1) To ensure that the receipt and disbursement of an agency's operating budget are conducted in accordance with this Bangkok Metropolitan Administration Ordinance and the Bangkok Metropolitan Administration Ordinance on the Operating Budget (2) Establish regulations regarding the receipt of funds, disbursement of funds, safekeeping of funds, transfer of funds, and audit of funds (3) Establish procedures for auditing documents related to requests for disbursement, payments, and the incurring of obligations, as well as various other documents concerning the receipt, safekeeping, and transfer of funds (4) To establish and oversee accounting systems, report formats, and other documents related to receipts, disbursements, and liabilities Section 35: The head of a budget-receiving unit shall be responsible for ensuring that the use of the operating budget complies with the work plan or program, within the limits of the operating budget as specified in the of the Bangkok Metropolitan Administration regarding the operating budget, and shall not incur budgetary obligations before receiving approval of allocated funds, except in cases of necessity or urgency, in which case the Governor of Bangkok shall have the authority to approve the budget-receiving unit to incur budgetary obligations prior to receiving allocated funds Section 36: Requests for disbursement under the Bangkok Metropolitan Administration Ordinance on the Annual Operating Budget shall be made only within that fiscal year. In cases where disbursement cannot be made within the fiscal year, the deadline

for requesting disbursement may be extended only if the budget recipient has incurred budgetary obligations before the end of the fiscal year and has set aside funds in accordance with the regulations governing disbursement. The extension of the deadline for requesting disbursement under the second paragraph may be extended for no more than six months of the following fiscal year, unless it is necessary to request disbursement after that time, in which case a request for approval must be submitted to the Governor of Bangkok to extend the deadline for no more than an additional six months.

Section 37: In cases where the budget-receiving unit has not yet incurred a binding obligation but it is necessary to take action to prevent damage to the government, approval must be sought from the Bangkok Metropolitan Assembly to set aside funds for no more than one fiscal year; if the deadline is missed, the request shall be deemed withdrawn.

Section 38: In the case of a multi-year expenditure budget, requests for disbursement may be made only within the period specified in the Bangkok Metropolitan Administration Ordinance on Expenditure Budgets, except in the case of a multi-year expenditure budget for which obligations have been incurred prior to the expiration of the deadline, and funds have been set aside in accordance with the regulations governing disbursement; the deadline for requesting disbursement may be extended for up to six months. However, if it is necessary to request disbursement after that period, the time limit may be extended for a further period not exceeding six months, subject to the approval of the Governor of Bangkok.

Vol. 84 Lem 137 Special Edition 144 G Royal Gazette No. 18 June 2563

[page 9]

Section 39. At the end of the fiscal year, if any appropriations remain unspent or have not been disbursed, they shall be carried forward as accumulated funds and may not be used for expenditures or to incur binding obligations, except for appropriations that are subject to binding obligations under Sections 36, 37, and 38.

Section 7 Performance Evaluation and Reporting

Part 1 Performance Evaluation

Section 40: The Deputy Governor of Bangkok shall establish a system, set criteria, and define procedures for monitoring and evaluating the performance of both core and strategic tasks by arranging for an assessment of the feasibility of a project or program prior to budget submission, as well as monitoring and evaluation during implementation and after the completion of the work or project, including the establishment of an information system for monitoring and evaluation in accordance with the Bangkok Development Plan, the Work Plan, and the Budget Expenditure Plan of the budget-receiving units, to measure the effectiveness or benefits derived from budget expenditures and to designate the agencies responsible for implementation at each stage.

Section 41: Feasibility assessment of work or projects prior to budget submission and evaluation of the effectiveness of budget expenditures by any budget-receiving unit that do not meet the specified targets or indicators. The Deputy Governor of Bangkok shall submit the evaluation results along with opinions and recommendations regarding implementation or necessary improvements to the Governor of Bangkok for review and instructions.

Section 2 Reporting

Section 42: Budget-receiving units shall report the results of operating budget expenditures for the fiscal year that has ended, as well as the results of their operations, to the Deputy Governor of Bangkok within forty-five days from the end of the fiscal year, so that the Deputy Governor of Bangkok may report the results of operating budget expenditures and the results of operations of the budget-receiving unit to the Governor of Bangkok within ninety days from the end of the fiscal year Reporting pursuant to the preceding paragraph shall require the budget-receiving unit to report the results of expenditure and performance of work for which subsidies were provided to other agencies or delegated to other agencies under the jurisdiction of Bangkok as prescribed by law, as well as funds allocated by the government 85 Lem 137 Special Edition 144 G Royal Gazette No. 18 June 2563

[page 10]

The transfer of expenditures from one item to another within the same central budget shall be reported by the Governor of Bangkok to the Bangkok Metropolitan Assembly within thirty days from the end of the fiscal year in question Section 8 Liability

Section 43 Any Bangkok Metropolitan Administration official, Bangkok Metropolitan Administration staff member, or person with duties and authority under this Bangkok Metropolitan Administration Ordinance who makes a payment, incurs a binding obligation, or knowingly and willingly permits an act that constitutes a violation of the law, the Bangkok Metropolitan Ordinance, and regulations issued pursuant to this Bangkok Metropolitan Ordinance, shall, in addition to any criminal and disciplinary liability that may be imposed under other laws, the person who commits or consents to such acts shall be liable to reimburse the budgetary funds that the budget-receiving unit has paid out or is obligated to pay, as well as any damages to be paid to that budget-receiving unit except in cases where the relevant official has objected to the superior's order or has recorded the objection in writing stating that compliance with the order may be contrary to the law, the Bangkok Metropolitan Ordinance, or the regulations Any third party who benefits from the act described in the preceding paragraph shall be jointly liable with the person who committed the violation, unless such third party can demonstrate that they acted without knowledge of the violation of the law or regulations in question Transitional Provisions

Section 44: The preparation and administration of the annual expenditure budget carried out in accordance with the of the Bangkok Metropolitan Administration Regarding Budget Procedures B.E. 2529 and as amended, but which has not yet been completed at any stage prior to the date this Bangkok Metropolitan Administration Ordinance comes into force, shall be continued in accordance with the provisions Bangkok Metropolitan Administration Ordinance on Budget

Procedures B.E. 2529 and its amendments until completion. Section 45 In the event that a budget-receiving unit has incurred binding obligations pursuant to the Bangkok Metropolitan Administration Ordinance on Budget Procedures B.E. 2529 and as amended, and funds have been set aside in accordance with the provisions and the Bangkok Metropolitan Administration Regulations, such disbursements shall be completed within the following fiscal year Section 46 All regulations, orders, or guidelines issued pursuant to the provisions of the of the Bangkok Metropolitan Administration Regarding Budget Procedures B.E. 2529 and as amended shall remain in force to the extent that they do not conflict with or contradict this Bangkok Metropolitan Ordinance, until regulations, orders, or guidelines are issued pursuant to this Bangkok Metropolitan Ordinance. In this regard, the Governor of Bangkok shall to issue such regulations, orders, and guidelines within one year from the date this Bangkok Metropolitan Administration Ordinance takes effect Page 86 Vol. 137, Special Issue 144, Section 3, Royal Gazette No. 18, June 2663

[page 11]

Section 47. Until such time as Bangkok Metropolitan Administration regulations regarding off-budget funds come into effect, the following provisions shall apply until otherwise provided Funds received by an agency from a donor for the specific purpose of being used by that agency for a particular activity shall be used by the agency to make payments or incur obligations within the limits of the funds received and need not be remitted as revenue to the Bangkok Metropolitan Administration, provided that the agency complies with Bangkok Metropolitan Administration regulations or rules established by the Bangkok Metropolitan Administration The Governor of Bangkok shall authorize the agency receiving the funds, in the following cases, to use such funds without remitting them as revenue to the Bangkok Metropolitan Administration, namely (1) Funds received as compensation for damage to or loss of property, and which are necessary to be used to repair the property or recover it (2) Funds received by agencies that provide welfare services, medical facilities, educational institutions youth centers, sports promotion centers, or any other facilities providing services for the public benefit (3) Funds received from the Bangkok Mass Transit System in the portion for which the Bangkok Metropolitan Administration is responsible for operations, to be used for the operation of the Bangkok Mass Transit System in the portion for which the Bangkok Metropolitan Administration is responsible for operations; in the event of a surplus each year, such funds shall be remitted as revenue to the Bangkok Metropolitan Administration (4) Funds received as incidental revenue from the performance of duties and powers Payments under (2) (3) and (4) shall be made in accordance with regulations established by the Governor of Bangkok

Promulgated on May 13, B.E. 2563 Police General Aswin Khwanmuang Governor of Bangkok Page 87 Vol. 137, Special Issue 144, Section G of the Royal Gazette, June 18, 2563

[page 12]