

MINISTRY FOR FINANCE.
MISCELLANEOUS BRANCH.
Financial Procedure Rules.
NOTIFICATIONS.

No.1

Rangoon, the 18th August 1942.

No.1.-The Prime Minister of the Government makes the following rules:-

GENERAL.

1. These rules may be called the **“Financial Procedure Rules”**; they shall have effect from the 1st August 1942.
2. In these rules, unless otherwise expressly stated, the following expressions have the meaning hereby assigned to them:-
 - (a) “Authorized official” means the District Commissioner, the Director of Bureau of the Secretary of a Department of Government.
 - (b) “Bank” means the agency of the Bank of Japan or any other Bank authorized by Government.
 - (c) “Director” means a Director of a Bureau.
 - (d) “Director of Accounts” means the head of office of civil accounts who maintains the civil accounts of Government.
3. The authorized officials shall be responsible for the receipt and remittance of their departmental incomes into the Bank.

Payment of money into Government Account at Rangoon.

4. All moneys received by or tendered to authorized officials at Rangoon shall without undue delay be paid in full into the Bank in such form as may be prescribed by the Bank.

Payment of money into Government Account at Outstations.

5. Unless otherwise directed, all moneys received by or tendered to authorized officials in outstations shall be remitted without undue delay to the Bank at Rangoon or paid into an authorized local agency of the Bank in such form as may be prescribed by the Bank.

Procedure for obtaining funds for disbursement.

6. The authorized official shall submit his requirements on account of the due performance of his official functions to the Secretary of a Department of Government concerned who will scrutinize the demands and obtain the approval of the Minister-in-charge. On approval the Secretary will refer the demands to the Finance Department for concurrence. Before giving its concurrence the Finance Department will in its turn obtain the approval of the Prime Minister, and on this approval being obtained the sanction, which will then be issued with the concurrence of the Finance Department, will ordinarily be communicated to the Director of Accounts over an endorsement by the Finance Department. On presentation of a demand in Form 1 (Appendix A), the Director of Accounts will issue a cheque on the Bank in favour of the authorized official for the amount sanctioned. The Secretary, Finance Department, also may issue the necessary cheque in certain instances. The authorized official on receipt of money for disbursement shall see that payment has, as a fact, been made to the proper person and that it has been so acknowledged and recorded that a second claim against Government on the same account is impossible; and shall also render to the Director of Accounts detailed accounts of actual disbursements at the end of each calendar month.
7. The Bank will furnish to the Director of Accounts a daily return of receipts and payments separately for each Directorate. The Director of Accounts will consolidate the accounts received from authorized officials and after re-conciliation with the Bank accounts submit to the Finance Department a monthly statement, the statement to reach the Department a fortnight after the end of a calendar month. The following books shall be maintained by the Director or Accounts:-
- (i) Register of sanctions;
 - (ii) Register of cheques issued;
 - (iii) Register of Departmental receipts;
 - (iv) Register of Bank returns;
- and any other registers or books of accounts which he may consider absolutely necessary.

----- Footnote -----

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----- Attachment -----

[ATTACH LIST 1] 01 APPENDIX A. FORM 1.