

MYANMAR GOVERNMENT.

MINISTRY FOR FINANCE.

MISCELLANEOUS BRANCH.

Financial Procedure Rules.

NOTIFICATION.

No. 13

Rangoon, the 4th November 1942.

[Amendment : 18.06.1989]

No. 13.- The Prime Minister of the Government makes the following rules in supersession of the rules published in this Department Notification No. 1, dated the 18th August 1942, and subsequent amendment published in this Department Notification No. 2, dated the 25th August 1942:-

1. These rules may be called **the Financial Procedure Rules**. They shall have effect from the 1st November 1942.
2. In these rules, unless otherwise expressly stated, the expressions have the meaning hereby assigned to them:-
 - (a) "Authorized official" means the Secretary of a Department of Government; the Office Secretary to the Prime Minister; the Director of a Myanmar; the Registrar of the Supreme Court; the District Commissioner; the Divisional Judge; the Chief Judge, City Court, Rangoon, the District Magistrate, Rangoon; the Chief of Police, Rangoon or any other Head of an Office so declared by Government for the purpose of these rules.
 - (b) "Bank" means the agency of the Bank of Japan or in the absence of such agency any other Bank authorized by Government.
 - (c) "Government account" means the account of the consolidated fund into which are credited the revenues of the Myanmar Government and such receipts of a banking or deposit nature as may have to be held in the custody of Government, and from which all payments of Government are made.
 - (d) "Director of Accounts and Audit" means the head of the Bureau of Accounts and Audit who maintains the accounts of the transactions of Government and exercises audit functions thereon.
 - (e) "Fiscal year" means the period from 1st April to 31st March.

(f) 'Treasury' includes a Sub-treasury.

<Amendment 18.06.1989>

Location of Moneys in Government Account.

3. Moneys standing at the credit of Government account shall be kept in the Bank or in its absence in the Treasury.

Government Treasury.

4. There shall be a Treasury in every district with one or more Sub-treasuries under it as may be established by the Finance Department.

The detailed procedure to be adopted by the Treasury in regard to the receipt and payment of moneys, the safe custody of cash and the transfer of funds shall be prescribed by the Finance Department with the approval of the Prime Minister. The procedure in regard to transactions with the Bank shall however be prescribed by the Finance Department in consultation with the Bank and with the approval of the Prime Minister.

Estimates of Receipts and Expenditure.

5. An estimate of receipt and expenditure of Government shall be prepared by the Finance Department for each fiscal year, and submitted to the Prime Minister for approval. If further expenditure becomes necessary a supplementary estimate of the additional expenditure shall be prepared by the Department of Government concerned and submitted through the Finance Department to the Prime Minister for approval.

The procedure to be adopted in the preparation and submission of the estimates shall be prescribed by the Finance Department.

Provision of Funds to meet Expenditure.

6. On approval of the estimates by the Prime Minister, the Finance Department shall place funds allotted for expenditure at the disposal of each Department of Government which shall in turn distribute the allotments among the authorized officials.

All such allotments and distribution of allotments shall be communicated to the Director of Accounts and Audit by or through the Finance Department.

The procedure to be adopted in the redistribution of allotments or reappropriation of funds from one unit of account to another shall be prescribed by the Finance Department with the approval of the Prime Minister.

Responsibility for Collection of Revenues.

7. The authorized official shall be responsible for the collection of revenues as expeditiously as possible.

Payment of Moneys into Government Account.

8. All moneys received by Government servants in their official capacity, other than moneys with-drawn for current use, shall without undue delay be paid in full into the Bank or the Treasury except in cases where appropriation of department receipts to departmental expenditure is specifically sanctioned by Government.

NOTE.-A person may pay moneys due to Government direct into the Bank or the Treasury if he is granted a "Pay in Slip" by an officer whose duty it is to receive such moneys.

Withdrawal of Moneys from Government Account.

9. (1) The Director of Accounts and Audit may permit withdrawal of moneys on Government account.
- (2) A District Commissioner may permit-
- (a) an authorized official to withdraw moneys for expenditure which he has to incur in the discharge, of his official duties and to requisition "Pay Orders" to supply funds to an officer subordinate to him;
 - or
 - (b) a head of an office subordinate to an authorized official to withdraw moneys to meet expenditure in certain cases specified by Government;
 - or
 - (c) any other officer to withdraw moneys on the authority of the Director of Accounts and Audit:
- Provided that, except in a case falling under clause (c), the District Commissioner has received intimation from the Director of Accounts and Audit as to the limits within which the withdrawal may be permitted and the amount demanded is within such limits:
- Provided further that in a case falling under clause (b), the authorized official has communicated to the District Commissioner the limit within which the withdrawal may be permitted.
- (3) The procedure to be adopted in regard to refunds of deposits shall be prescribed by the Finance Department with the approval of the Prime Minister.

Payment of Claims.

10. (1) An authorized official with headquarters at Rangoon may present to the Director of Accounts and Audit a demand duly supported by bills in prescribed forms to meet expenditure which he has to incur in the discharge of his official duties. The demand, if admissible, will be paid by cheque on the Bank. The Prime Minister or a Minister may also present to the Director of Accounts and Audit a demand duly supported by bills in prescribed forms in respect of his personal claims.
- (2) An authorized official or any other officer permitted to withdraw moneys under sub-rule (2) of Rule 9 above may present to the District Commissioner a demand duly supported by bills in prescribed forms to meet expenditure which he has to incur in the discharge of his official duties. If the demand is admissible the District Commissioner will issue a cheque on the Bank if there is a local agency of the Bank or order payment of the amount in cash at the Treasury or by "Pay Order" on a Sub-treasury or any other Treasury.

NOTE.- An authorized official may permit an officer of Senior State Service subordinate to him to sign for him during his temporary absence from office on leave or on tour demands and bills referred to in this rule as well as the receipts for money received. In all such cases he will communicate to the Director of Accounts and Audit or the District Commissioner, as the case may be, the name of the officer so permitted and forward a specimen of his signature. This will not, however, relieve the authorized official, in any way, of his responsibility for the accuracy of the demand or for the disposal of the money received.

Responsibility for Moneys Withdrawn.

11. No moneys shall be withdrawn from the Bank or the Treasury unless they are required for immediate disbursement. A Government servant supplied with moneys for expenditure must see that the expenditure is in accordance with the rules or orders or sanctions of Government and 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. He shall also be responsible for such moneys until an account of them has been rendered.

Accounting Procedure.

12. (1) Each authorized official shall be responsible for the preparation of a monthly account of receipts and payments of his office for each calendar month and for rendering it to the Director of Accounts and Audit at the end of each month:

Provided that in the case of authorized officials subordinate to the Director of a Bureau or the Secretary of a Department of Government they shall render monthly accounts to the Director or the Secretary concerned who shall consolidate them separately for each major head of account and render compiled accounts to the Director of accounts and Audit.

(2) Each District Commissioner shall also compile a monthly account of receipts and payments at the Treasury classified under each major head of account and render it to the Director of Accounts and Audit at the end of each month together with a report of cash balances at the Treasury.

The detailed procedure to be followed in the preparation or compilation of accounts and the dates on which they should be rendered shall be prescribed by the Director of Accounts and Audit.

Monthly Account of Government.

13. On receipt of the monthly accounts referred to in Rule 12 above, the Director of Accounts and Audit shall consolidate them into a monthly account of the transactions of Government for the whole country and prepare a statement of account for the information of Government.

Finance Account.

14. The Director of Accounts and Audit shall prepare annually a financial statement incorporating the summary of the accounts of Government for the preceding fiscal year with particulars of balances and outstanding liabilities and also such other particulars as to its financial position as Government may direct to be included in the statement.

Delegation of Authority.

15. Anything which under these rules is directed to be done by the Director of Accounts and Audit or the District Commissioner may be done by an officer of his Department or office so authorized by him: Provided that except during the absence of the District Commissioner on leave or on tour an officer shall not be authorized to render on his behalf the monthly account referred to in sub-rule (2) of Rule 12 above.

By order,
PO SA,
Secretary, Ministry for Finance.