

AUDIT II BRANCH.

(The Treasury (Procedure) Rules)

No. 58

Rangoon, the 20th May 1939.

No. 58.- The following rules of procedure are prescribed under Rule 19 of the Burma Treasury Rules in supersession of the Rule prescribed in Finance Department Notification No. 93, dated the 7th September 1938:-

General.

1. These Rules may be called **the Treasury (Procedure) Rules** and shall have effect from the **1st June 1939**.
2. In respect of matters specified in Rule 19 of the Burma Treasury Rules, the relevant procedure laid down in the Civil Account Code, the Resource Manual, the Burma Treasury Manual and the Burma Sub-Treasury Manual, the Public Works Account Code and the Forest Account Code shall be deemed to have been prescribed under Rule 19 of the Burma Treasury Rules.
3. Any expression used in these rules and defined in the Burma Treasury Rules is used in the sense therein defined.

Withdrawal of moneys from the Public Account.

4. Unless the Finance Minister, after consultation with the Accountant-General, otherwise directs in any case, moneys may not be withdrawn from the Public Account without the written permission of the Treasury Officer or of an officer of the Burma Audit Department authorized in this behalf by the Accountant-General.
5. The Accountant-General may permit withdrawal for any purpose.
6. (a) Subject to the provisions of Rules 4, 5 and 9, a Treasury Officer may permit the withdrawal of moneys from the public account for all or any of the following purposes, namely:-
 - (i) To pay sums due from the Government to the drawing officer.
 - (ii) To provide the drawing officer with funds to meet claims likely to be presented against the Government in the immediate future by-
 - (1) other Government servants, or
 - (2) private parties.

- (iii) To enable the drawing officer to supply to another Government servant funds from which to meet claims similar to those stated in (ii) above.
- (iv) To pay direct from the treasury or from the Bank sums due by Government to a private party.
- (v) In the case of an officer or authority empowered to make investments of moneys standing in the Public Account, for the purpose of such investment.

(b) Unless expressly authorized by the Accountant-General, a Treasury Officer shall not permit withdrawal for any purpose not specified in clause (a) of this rule.

Place of Payment of Claims.

7. Except as provided in Rule 8 and in Articles 98, 99, 100 and 508 of the Burma Treasury Manual, Volume I, a payment shall, unless the Governor by general or special order otherwise directs, be made in the district in which the claim arises.
8. The leave salary of a gazetted Government servant, who draws his leave salary in Burma, may be paid in any district in Burma.

Payments under the special authorization of the Collector.

9. A Collector may, in circumstances of urgency, by an order in writing authorize and require a Treasury Officer to make a payment, not being a payment of pension, without complying with the provisions of the Burma Treasury Rules or of these rules. In any such case the Collector shall at once forward to the Accountant-General a copy of his order and a statement of the circumstances requiring it, and the Treasury Officer shall at once report the payment to the Accountant-General.

Responsibility of Drawing Officers.

10. When a Government servant who is authorized to draw or countersign cheques or bills payable at the treasury or the Bank makes over charge of his office to another, he shall send a specimen of the relieving Government servant's signature duly attested to the Treasury Officer or the Bank, as the case may be.
11. (a) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Audit Officer concerned. He shall also be responsible for seeing that payments are made to the persons entitled to receive them.
(b) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Governor.

By order,

(The Treasury (Procedure) Rules)

TIN TUT,

Secretary to the Govt. of Burma,

Finance Dept.

Myanmar Law Information System (MLIS)