

Recent inspection of certain Supreme Court and District Court registries has shown that in certain cases the following matters require attention.

- (i) Duplicate keys of safes must be deposited with the local Treasury and a receipt obtained. This receipt must be renewed by withdrawal and redposit at least once a year. If no duplicate key is in existence, the fact must be reported to the Treasury and steps must be taken to have the safe in question fitted with a padlock and bar. The duplicate key of the padlock must be treated as if it were a safe key.
- (ii) Receipt Books. All receipt books must be checked and certified in the following form before use:- "Examined by me this day and found to contain --- forms in counterfoil correctly numbered from --- to ---. Issued this day to" The recipient must sign for the book, stating his appointment. Returns must be duly made.
- (iii) Vote Books must be kept in strict form. Liabilities (e.g. for goods ordered but not received) must be correctly noted so that the true position of the vote may at all times be clear. Treasury Voucher Nos. should be shown both in the Voucher Register and the Vote Book.
- (iv) Stock books of furniture must be kept. It is not sufficient to have a file of stock sheets.
- (v) Rulings books must be kept. Para 11 of M.U. Secretariat Circular No. 120/46 refers. It reads :-
 - (a) In all offices "Rulings Book" should be kept in which should be entered rulings by Government affecting the department concerned.
 - (b) For convenience of reference the rulings should be entered under main headings such as "General", "Service", "Financial", etc. In some offices it will be advisable to keep separate "Rulings Books" for each of such headings.
 - (c) It is the duty of the head of the office to make arrangements for the proper entry and indexing of rulings in the "Rulings Book" and to see that entries are kept up to date."
- (vi) Circular Files must be kept. They must be indexed to show subjects.
- (vii) Petty Cash accounts.
 - (a) When payment is made from Petty Cash a formal receipt showing clearly the purpose for which it is made should be obtained. This applies in case of advances to staff.
 - (b) Sub-Voucher forms should be used as required.
 - (c) Surprise Examination Books must be regularly inspected.
- (viii) Salary Books must be kept.
- (ix) Record of Service & Leave Books must be kept, in addition to individual Records of Service and Leave Cards, which are liable to be lost.
- (x) Voucher Registers must be kept.
- (xi) Electricity charges, etc. If the Court house is accommodating either temporarily or permanently personnel of another department, care should be taken that this department does not have to bear their "overhead" expenses. Ad hoc arrangements may be made for contribution.

The Chief Justice reminds Assistant Registrars and District Judges of the necessity to give their personal attention to ensuring that all financial routine is meticulously carried out. The need for their supervision may be increased and cannot be diminished, if circumstances render audit less frequent or less complete than it would ordinarily be.

