

REGISTRAR'S CIRCULAR NO: 3 OF 1953

All Presidents, Sessions Courts  
All Circuit Magistrates.

CHECKING OF ACCOUNTS.

The responsibility of the accounting officer is stated in F.G.O. 6 which reads :

"Heads of departments, officers in charge of districts and all accounting officers are personally and pecuniarily responsible for the due performance of the financial duties of their departments or offices, for the proper collection and custody of all public money receivable by them, and for any inaccuracies in the accounts rendered by them or under their authority. No officer will be relieved from any portion of his responsibility should he depute to his subordinates the performance of duties which he should have performed himself."

2. The responsibility so imposed must never be overlooked and in the interest of the officer concerned, he should constantly remind himself thereof.

3. The F.G.O. introduced with effect from 1.1.51 did not supercede Chapter XIII of F.M.S. G.Os. dealing with Court Accounts details of which are amplified in Registrar's Circular 17/48. The attention of Presidents, Sessions Courts and Magistrates is drawn particularly to the instructions contained in the first twelve pages of Registrar's Circular 17/48 which give all details regarding collection and accounting of public moneys with appropriate notes to apply to the Judicial Department. I would strongly advise careful study of this Circular.

4. F.G.O. 70 imposes on all officers responsible for public moneys a duty to make a daily check of all entries in Cash Books and other books of account with the counterfoil or copies of receipts or original documents. That this check should be made conscientiously and carefully is evidenced by a recent case of defalcation, where the lack of a proper check by a Magistrate conduced to loss of public moneys and who in consequence was called on to show cause why he should not pay the loss.

5. But as F.G.O. 70 permits delegation to a 'representative' I have addressed Presidents, Sessions Courts under separate cover suggesting how this can safely be done in appropriate cases. It will rest with individual Presidents who are acquainted with the circumstances of each Court to decide whether to follow such suggestions or not. It is emphasised that the norm suggested is a personal check from which Presidents alone are entitled to take a decision to depart.

6. It should be noted that until the system of collection of Court Fees in cash is introduced, Fees should be accepted only in stamps affixed to the Praecipes. Also that no Court Officer should sell stamps for this purpose.

7. It is the duty of Presidents of Sessions Courts and Magistrates to see that Praecipes are dealt with in the proper way as prescribed in the Rules under Section 12 of the Court Fees Enactment Cap. 12 as set out in Vol. I of the F.M.S. Rules at p.187. (Although F.M.S. Rules these are now being followed throughout the Federation). Officers signing documents should satisfy themselves that stamps to the value of the Court Fees have been affixed to the Praecipie Forms and effectively cancelled before such documents are signed.

8. The Rules quoted in para. 7 include a procedure for destruction of old Praecipes which is not being followed in the Settlements. This procedure for destruction was designed to safeguard the revenue and it is now proposed to extend forthwith this procedure to the Settlements. Presidents, Sessions Courts and Magistrates are, therefore, requested to follow the procedure laid down in Rule 8 of F.M.S. Rules, page 187, Vol. I pending preparation and publication of the New Civil Procedure Code.

*Brian V. Rhodes*

AG. REGISTRAR,  
(B. V. RHODES)

THE FEDERAL REGISTRY, SUPREME COURT,  
Federation of Malaya.

Kuala Lumpur, 29th April, 1953.

(No. 39 in RSC.138/52/TKC)