

THE JUDICIAL DEPARTMENT, FEDERATION OF MALAYA.

REGISTRAR'S CIRCULAR NO. 3 OF 1958

Money Paid Otherwise than into the Treasury.

The Financial Procedure Ordinance, 1957 provides for the maintenance by the Treasury in respect of the Consolidated Fund of three separate accounts, namely, the Consolidated Revenue Account, the Consolidated Loan Account and the Consolidated Trust Account.

2. As the Judicial Department is not concerned with the Consolidated Loan Account, it follows that any money paid into Court must be accounted for either in the Consolidated Revenue Account or the Consolidated Trust Account. In other words, all moneys received must be credited to Revenue or a Trust Account. The present system of classifying all payments as Revenue or Deposits will therefore be continued except that, in conformity with the provisions of the Ordinance, the Deposits Account will hereafter be known as the Trust Account.

3. It will be observed that the present system of certain payments into Court being treated as "Money Paid Otherwise than into the Treasury" and accounted for in the Register of "Receipts of Monies paid otherwise than into the Treasury (Courts 163)", would be contrary to the provisions of the Ordinance. This system of accounting must therefore be discontinued forthwith.

4. Hereafter all payments into Court which have hitherto been classified as "Moneys paid otherwise" must be paid into the Treasury and treated as deposits like all other deposits. The only exception will be in the case of Witness' Fees in Civil Suits, which are required to be paid out when a witness is served with a subpoena. They will therefore continue to be disposed of in accordance with Registrar's Circular No. 16 of 1950 dated 22nd December, 1950 (RSC.221/50) and accounted for in the "Register of Travelling and Subsistence Money of Witnesses, etc., deposited in Court" (Courts 223), which is subject to audit.

5. It is realised that "Moneys Paid Otherwise" are normally required to be paid out soon after they are paid in, and their payment out on a voucher may cause hardship and delay. However, these difficulties in the case of smaller amounts (up to \$25/-) can be overcome by payment out of Petty Cash. To enable this to be done, the Accountant-General has agreed to increase the Petty Cash Imprests, wherever necessary.

S.S. Gill
(S.S. GILL)
AG. REGISTRAR

The Federal Registry,
Supreme Court, Federation of Malaya,
Kuala Lumpur, 7th July, 1958.

Ref: RSC.39/54/35 & RSC.125/48/209.

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