

**THE PUBLIC ACCOUNTANTS DEFAULT ACT.**

[INDIA ACT XII, 1850] (22nd March, 1850.)

1. Every public accountant shall give security for the due discharge of the trusts of his office, and for the due account of all moneys which shall come into his possession or control by reason of his office.

Public Accountants to give security.

2. In default of any Act having special reference to the office of any public accountant, the security given shall be of such amount and kind, and with such sureties (regard being had to the nature of the office), as shall be required by any rules made, or to be made from time to time, by the authority by which each public accountant is appointed to his office, subject to the approval of the President of the Union.

Amount and kind of security, and with what sureties.

3. For the purposes of sections 1 and 2 of this Act the expression "Public Accountant" means any person who as Official Assignee or Trustee is entrusted with the receipt, custody or control of any moneys or securities for money, or the management of any lands belonging to any other person or persons; and for the purposes of sections 4 and 5 of this Act the expression shall also include any person who, by reason of any office held by him in the service of the Government of the Union of Burma, is entrusted with the receipt, custody or control of any moneys or securities for money, or the management of any lands belonging to the Government.

"Public Accountant" defined.

4. The person or persons at the head of the office to which any public accountant belongs may proceed against any such public accountant and his sureties for any loss or defalcation in his accounts, as if the amount thereof were an arrear of land-revenue due to Government.

Prosecution of accountants and sureties.

5. All Regulations and Acts for the recovery of arrears of land-revenue due to Government and for recovery of damages by any person wrongfully proceeded against for any such arrear shall apply, with such changes in the form of procedure as are necessary to make them applicable to the case, to the proceedings against and by such public accountant.

Enactments applied to proceedings by and against accountants.

**THE PUBLIC SERVANTS INQUIRIES ACT.**

[INDIA ACT XXXVII, 1850.] (1st November, 1850.)

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2. Whenever the President of the Union shall be of opinion that there are good grounds for making a formal and public inquiry into the truth of any imputation of misbehaviour by any person in the service of the Government not removable from his appointment without the sanction of the President of the Union, he shall cause the substance of the imputations to be drawn into distinct articles of charge, and shall order a formal and public inquiry to be made into the truth thereof.

Articles of charge to be drawn out for public inquiry into conduct of certain public servants.

3. The inquiry may be committed either to the Court, Board or other authority to which the person accused is subordinate, or to any other person or persons, to be specially appointed by the President of the Union commissioners for the purpose: notice of which commission shall be given to the person accused ten days at least before the beginning of the inquiry.

Authorities to whom inquiry may be committed. Notice to accused.

- Conduct of Government prosecution.** 4. When the President of the Union shall think fit to conduct the prosecution, he shall nominate some person to conduct the same on his behalf.
- Charge by accuser to be written and verified. Penalty for false accusation. Institution of inquiry by President.** 5. When the charge shall be brought by an accuser, the President of the Union shall require the accusation to be reduced to writing, and verified by the oath or solemn affirmation of the accuser; and every person who shall wilfully and maliciously make any false accusation under this Act, upon such oath or affirmation, shall be liable to the penalties of perjury, but this enactment shall not be construed to prevent the President of the Union from instituting any inquiry which he shall think fit, without such accusation on oath or solemn affirmation as aforesaid.
- Security from accuser left by President to prosecute.** 6. Where the imputations shall have been made by an accuser, and the President of the Union shall think fit to leave to him the conduct of the prosecution, the President of the Union before appointing the commission shall require him to furnish reasonable security that he will attend and prosecute the charge thoroughly and effectually, and also will be forthcoming to answer any counter-charge or action which may be afterwards brought against him for malicious prosecution or perjury or subornation of perjury, as the case may be.
- Power of President to abandon prosecution and to allow accuser to continue it.** 7. At any subsequent stage of the proceedings the President of the Union may, if he think fit, abandon the prosecution, and in such case may, if he think fit, on the application of the accuser, allow him to continue the prosecution, if he is desirous of so doing, on his furnishing such security as is hereinbefore mentioned.
- Powers of commissioners.** 8. The commissioners shall have the same power of punishing contempts and obstructions to their proceedings as is given to civil and criminal Courts by the Code of Criminal Procedure, and shall have the same powers for the summons of witnesses, and for compelling the production of documents, and for the discharge of their duty under the commission, and shall be entitled to the same protection as the District Judge, except that all process to cause the attendance of witnesses or other compulsory process, shall be served through and executed in Rangoon by the [City Civil Court]<sup>1</sup> and elsewhere by the District Court in whose jurisdiction the witness or other person resides, on whom the process is to be served. When the commission has been issued to a Court, or other person or persons having power to issue such process in the exercise of their ordinary authority, they may also use all such power for the purposes of the commission.
- Their protection. Service of their process.**
- Powers of Court, etc., acting under commission.**
- Penalty for disobedience to process.** 9. All persons disobeying any lawful process issued as aforesaid for the purposes of the commission shall be liable to the same penalties as if the same had issued originally from the Court or other authority through whom it is executed.
- Copy of charge and list to be furnished to accused.** 10. A copy of the articles of charge, and list of the documents and witnesses by which each charge is to be sustained, shall be delivered to the person accused at least three days before the beginning of the inquiry, exclusive of the day of delivery and the first day of the inquiry.
- Procedure at beginning of inquiry.** 11. At the beginning of the inquiry the prosecutor shall exhibit the articles of charge to the commissioners, which shall be openly read, and the person accused shall thereupon be required to plead "guilty" or "not guilty" to each of

<sup>1</sup> Substituted by the Union of Burma (Adaptation of Laws) Order, 1948.

them, which pleas shall be forthwith recorded with the articles of charge. If the person accused refuses, or without reasonable cause neglects, to appear to answer the charge either personally or by his counsel or agent, he shall be taken to admit the truth of the articles of charge.

Non-appearance of accused and admission of charge.

12. The prosecutor shall then be entitled to address the commissioners in explanation of the articles of charge, and of the evidence by which they are to be proved : his address shall not be recorded.

Prosecutor's right of address,

13. The oral and documentary evidence for the prosecution shall then be exhibited ; the witnesses shall be examined by or on behalf of the prosecutor and may be cross-examined by or on behalf of the person accused. The prosecutor shall be entitled to re-examine the witnesses on any points on which they have been cross-examined, but not on any new matter without leave of the commissioners, who also may put such questions as they think fit.

Evidence for prosecution and examination of witnesses, Re-examination by prosecutor.

14. If it shall appear necessary before the close of the case for the prosecution, the commissioners may in their discretion allow the prosecutor to exhibit evidence not included in the list given to the person accused, or may themselves call for new evidence ; and in such case the person accused shall be entitled to have, if he demand it, an adjournment of the proceedings for three clear days before the exhibition of such new evidence, exclusive of the day of adjournment and of the day to which the proceedings are adjourned.

Power to admit or call for new evidence for prosecution. Accused's right to adjournment.

15. When the case for the prosecution is closed, the person accused shall be required to make his defence, orally or in writing, as he shall prefer. If made orally, it shall not be recorded ; if made in writing, it shall be recorded, after being openly read, and in that case a copy shall be given at the same time to the prosecutor.

Defence of accused. To be recorded only when written.

16. The evidence for the defence shall then be exhibited, and the witnesses examined, who shall be liable to cross-examination and re-examination and to examination by the commissioners according to the like rules as the witnesses for the prosecution.

Evidence for defence, and examination of witnesses.

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18. The commissioners or some person appointed by them shall take notes of all the oral evidence, which shall be read aloud to each witness by whom the same was given, and, if necessary, explained to him in the language in which it was given, and shall be recorded with the proceedings.

Notes of oral evidence.

19. If the person accused makes only an oral defence, and exhibits no evidence, the inquiry shall end with his defence ; if he records a written defence, or exhibits evidence, the prosecutor shall be entitled to a general oral reply on the whole case, and may also exhibit evidence to contradict any evidence exhibited for the defence, in which case the person accused shall not be entitled to any adjournment of the proceedings, although such new evidence were not included in the list furnished to him.

Inquiry when closed with defence. Prosecutor when entitled to reply and give evidence. Accused not entitled to adjournment

20. When the commissioners shall be of opinion that the articles of charge or any of them are not drawn with sufficient clearness and precision, the commissioners may, in their discretion, require the same to be amended, and may hereupon, on the application of the person accused, adjourn the inquiry for a

Power to require amendment of charge and to

adjourn. Reasons for refusing adjournment to be recorded.

reasonable time. The commissioners may also, if they think fit, adjourn the inquiry from time to time on the application of either the prosecutor or the person accused, on the ground of sickness or unavoidable absence of any witness or other reasonable cause. When such application is made and refused, the commissioners shall record the application, and their reasons for refusing to comply with it.

The Report of commissioners' proceedings.

21. After the close of the inquiry the commissioners shall forthwith report to the President of the Union their proceedings under the commission, and shall send with the record thereof their opinion upon each of the articles of charge separately, with such observations as they think fit on the whole case.

Power to call for further evidence or explanation. Inquiry into additional articles of charge. Reference of report of special commissioners. Final orders.

22. The President of the Union, on consideration of the report of the commissioners, may order them to take further evidence, or give further explanation of their opinions. He may also order additional articles of charge to be framed, in which case the inquiry into the truth of such additional articles shall be made in the same manner as is herein directed with respect to the original charges. When special commissioners have been appointed, the President of the Union may also, if he thinks fit, refer the report of the commissioners to the Court or other authority to which the person accused is subordinate, for their opinion on the case; and will finally pass such orders thereon as appear just and consistent with his powers in such cases.

23-24.

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Saving of power of removal without inquiry under Act.

25. Nothing in this Act shall be construed to affect the authority of the President of the Union for suspending or removing any public servant for any cause without an inquiry under this Act.

### နိုင်ငံတော်သမ္မတ (လစာနှင့်စရိတ်ငွေများ) အက်ဥပဒေ။

[၁၉၄၇ ခုနှစ်၊ အက်ဥပဒေအမှတ် ၁။] (၁၉၄၇ ခုနှစ်၊ ဇန္နဝါရီလ ၄ ရက်။)

ပြည်ထောင်စု မြန်မာနိုင်ငံတော် သမ္မတ ရရှိအပ်သော လစာနှင့် စရိတ်ငွေများကို တရားဥပဒေဖြင့် ပြဋ္ဌာန်းရန် လိုအပ်သည် ဖြစ်သောကြောင့် အောက်ပါအတိုင်း အက်ဥပဒေအဖြစ် ပြဋ္ဌာန်းလိုက်သည်။

အမည်တို့နှင့် စတင်အတည်ဖြစ်သည့်အခါ

၁။ (၁) ဤအက်ဥပဒေကို ၁၉၄၇ ခုနှစ်၊ နိုင်ငံတော် သမ္မတ (လစာနှင့် စရိတ်ငွေများ) အက်ဥပဒေဟု ခေါ်ရမည်။

(၂) ဤအက်ဥပဒေသည် ၁၉၄၇ ခုနှစ်၊ ဇန္နဝါရီလ ၄ ရက်နေ့မှစ၍ အတည်ဖြစ်သည် ဟု မှတ်ယူရမည်။

နိုင်ငံတော်သမ္မတ၏လစာငွေ

၂။ ပြည်ထောင်စုမြန်မာနိုင်ငံတော်သမ္မတ အား၊ လစဉ်လစာငွေ ၅,၀၀၀ ပေးရမည်။ ဤလစာအပေါ်၌ အခွန်မကောက်ရ။

နိုင်ငံတော်သမ္မတအားလေးရမည့်စရိတ်ငွေများ

၃။ လစာအပြင်၊ ပြည်ထောင်စု နိုင်ငံတော်သမ္မတအား၊ ဤအက်ဥပဒေ၏ပဌမဇယား၌ ပြဋ္ဌာန်းထားသော စရိတ်ငွေများကို ပေးရမည်။