

CHAPTER 8

Civil Court Accounts

Part A GENERAL

1. Responsibility of judicial officers for supervision—The instruction of the local audit department does not relieve officers of the duty of supervising nazirs, cashiers, or other clerks in regard to their fiduciary connected with the attachment and sale of property, the expenses of witnesses in civil and criminal cases, the disposal of unclaimed property and fines, and the receipts and disbursement of sums paid into Court in execution of decree and miscellaneous civil and criminal proceedings without any sort of check or control on the part of the judicial who are primarily responsible for the due performance by them of these duties.

2. Personal responsibility of officers for loss caused by negligence of law and rule, or supervision—As the Government is responsible for the due application of all property and money received in accordance with law by any Court of Justice, the officer presiding over such Courts must be held directly and personally responsible for any loss caused by failure to observe rules or neglect on their part to exercise supervision and control over the officials subordinate to them in accordance with law and the orders issued by the High Court in regard to the care, custody and disposal of attached or unclaimed property, and to sums paid into Court by litigants and others under the authority or by virtue of the provisions of the Codes of Civil or Criminal Procedure. The fact that security is taken from various subordinate officials under Chapter 18-C, Rules and Orders, Volume I, in no way relieves civil judicial officers from their personal responsibility for the proper treatment and disposal of moneys made over to these officials.

An extract of Punjab Government circular letter No. 25070 (Fin.—Genl.), dated the 15th July, 1935, to all Controlling Officers in the Punjab is reproduced as follows for general information:—

- “2. The Public Accounts Committee have noted that large sums have been lost through embezzlements and it understands that an examination of the various cases does not show any defect in rules. The inference, therefore is that supervision has been defective.
3. In the circumstances the Central Government desires again to draw attention to the general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals issued with Finance Department letter No. 30161-F., dated the 30th September, 1929, and to emphasize the importance which should be attached by all Government officials to the safeguarding of Government money. In particular, Controlling and Disbursing Officers are requested to exercise strict supervision over their subordinates who handle government money as it

is only by such vigilance that the public revenues can be protected and the possibility of frauds minimised.”

3. Periodical inspection of accounts: restrictions, i. e., pecuniary transactions—Controlling Judicial Officers are required periodically to inspect, in a thorough and complete manner, the various registers and accounts maintained by nazirs, cashiers or other clerks; and every officer presiding over a Court (whether civil or criminal) is further required to have all pecuniary transactions conducted under his personal direction and attested by himself.

Note—For rules affecting the Nazarat under the control of the District Magistrate, see Chapter 10, Punjab District Office Manual.

4. Checking of registers relating to pecuniary transactions by the presiding officers—In order to ensure careful examination of the accounts kept at the Courts at headquarters as well as at tahsils, every officer presiding over a Court (whether civil or criminal) should examine and check the registers of his Court relating to pecuniary transactions and the custody of property, frequently and at least once a month, and should enter his initials and the date, after the last entry found in them. In discharging this duty, it is necessary to have each entry verified by the voucher which has been attested by the Judge and which is required to be placed on the record of the case to which the entry relates.

5. Special attention towards state of registers and accounts of Nazirs—The state of the registers and accounts of nazirs, etc., should receive special notice in the reports of inspecting officers.

6. (a) *Pecuniary transactions with litigants should be taken up thrice a day*— For purposes of pecuniary transactions with litigants in respect of the Sheriffs Petty Accounts and Civil Court Deposit Accounts, the rules for which are given respectively in parts D and E of this Chapter, the Officer-in-charge of the Nazarat or the Presiding Officer of the Court as the case may be, should interrupt his Court work daily three times at fixed hours in order to dispose of all pecuniary transactions.

(b) *Public notice as to monetary transactions Court*—Notices in English and Vernacular should be posted on the Court’s notice-board warning litigants in respect of deposits in the Sheriffs Petty Accounts and in the Civil Court Deposit Accounts (cash system) that—

(a) money should only be paid in the presence of the Officer-in-charge of the Nazarat or the Presiding Officer of the Court, as the case may be;

(b) incomplete receipts should be guarded against; and

(c) receipts are not valid unless signed by the Officer-in-charge of the Nazarat or the Presiding Officer of the Court, as the case may be.

In Courts in which the Civil Court Deposit Accounts (voucher system) is applicable, the notices should warn litigants that money will only be deposited by themselves in the local Treasury on

challans given to them by the Court and that the receipts are not valid unless signed by the Treasury Officer.

7. Postal Money Orders—Money received during absence of the presiding officer—The rules for Sheriffs Petty Accounts and Civil Court Deposit Accounts (cash and voucher systems) provide for the receipt of money in a Court by postal money order. The procedure laid down in those rules must be strictly followed for all postal money orders, as it is with regard to money so received by a Court that defalcation may occur if the procedure is not followed. It is the duty of Presiding Officers of Courts to make adequate arrangements for the receipt of money orders during their absence, and they are responsible for seeing with the least possible delay on their return to duty that money so received during their absence is duly brought to account.

8. Daily checking of Cash-books—Before leaving office each day, the Presiding Officers of all Courts shall check the cash balances in the hands of the Nazir or cashier and other clerks entrusted with the duty of maintaining accounts of monetary transactions with the cash book or cash books of the Court which such official or officials maintain. They shall sign the books daily in token of check. Separate cash books are maintained as under—

Accounts	By whom maintained	Authority
Sheriffs Petty Accounts	Civil Nazir, or Nai-Nazir, or Cashier, as the case may be	Chapter 8-D, Volume II, Rules and Orders,
Civil Court Deposit Accounts	Ditto	Chapter 8-E, Volume II.
Copy Agency Accounts in District and Sessions Courts and Court of Small Causes at Amritsar.	Examiner, or senior copyist where no examiner exists.	Chapter 17, Volume IV, Rules and Orders. — <i>Contd.</i>
All other items, <i>e. g.</i> , pay of staff, contingencies, etc.	Civil Nazir, or Naib-Nazir, or Cashier, as the case may be.	Punjab Government Circular letter No. 42003 (Fin.—Genl.) dated the 9th December, 1935, (Article 33-C, Civil Account Code, Volume I).

9. Checking in the Court of District and Sessions Judge—In the Court of District and Sessions Judge, the Superintendent being the senior ministerial servant is responsible for checking the work of his subordinates, including the Nazir, and for seeing that the accounts are properly maintained and that all financial rules are observed.

Part B
AUDIT

1. Annual Audit—The Sheriffs' Petty Accounts, the Civil Court Deposit Accounts (cash system), the Copy Agency Accounts (District and Sessions Judges' Courts and Courts of Small Causes), and the accounts of property made over to the Nazir for custody, will be audited as far as possible once a year under the orders of the Accountant-General by the Examiner, Local Fund Accounts or the Examiner, Outside Audit Department as the case may be and a staff of peripatetic auditors.

2. Paper to be placed at the disposal of Auditors—Presiding Officers of Courts should cause to be placed at the disposal of the auditors all account registers, documents, etc., as well as any subsidiary papers which may be required by the audit officers.

3. Audit note to be sent to Court concerned and higher officers—The results of audit will be communicated in printed or typed audit and inspection notes to the Courts concerned, to the District and Session Judge, and to the High Court.

4. Prompt attention to Audit notes—Presiding Officers of Courts, the Senior Sub-Judge where he is the immediate controlling officer, and the District and Sessions Judge should deal promptly with these audit and inspection notes. The action taken should be recorded on an interleaved copy or on the margin of the notes. Copies of these annotated notes should be forwarded to the Examiner, Local Fund Accounts or the Examiner, Outside Audit Department as the case may be and to the High Court, through the immediate controlling officers, if any, and the District and Sessions Judge; and a copy should also be kept and produced for the information of the inspecting officer. The objection statement which accompanies the audit and inspection note should, after the objections recorded therein have been replied to, be kept and put up before the auditors at their next visit.

5. Inquiry into embezzlement, loss of property etc. : Report to Accountant-General: Final report to High Court—Presiding Officers of Courts, the Senior Sub-Judge where he is grave irregularity likely to lead thereto, is discovered, enquiries shall be instituted at once by the Presiding Officer of the Court and at the same time a report made to the High Court through the immediate controlling officer, if any, and the District and Sessions Judge.

Such cases as involve more than Rs. 200 or present important features which merit detailed investigation or consideration will also be reported by the Presiding Officer through the District and Sessions Judge to the Accountant-General as required by Article 29, Civil Account Code, Volume I.

(b) In submitting *final* reports, the following points will be reported on to the High Court:—

(1) The exact nature of the defalcation.

(2) The full extent of the loss.

- (3) The actual period covered by the defalcation.
- (4) The defects in or neglect of rules by which the loss was rendered possible and the circumstances which facilitated the defalcations.
- (5) The names of the officials held personally or technically, directly or indirectly, and wholly or partly responsible for the loss and irregularities committed, and the disciplinary action taken or proposed to be taken against each.
- (6) Whether the case has been tried judicially or not, and if not, why? If so, three copies of the judgment should be forwarded.
- (7) The remedial measures adopted as safeguards against recurrence of such defalcations or irregularities.
- (8) The prospects of recovery of the loss.

The following circular letters of the Punjab Government, which describe the procedure to be adopted on the discovery of defalcations and the principles for the assessment of personal responsibility, should be carefully followed:—

Punjab Government, Finance Department, Memorandum No. 30161-F., dated 30th September, 1929.

Punjab Government, Finance Department, letter No. 21204 (Fin.—Genl.) dated 17th July, 1934.

Punjab Government, Finance Department, letter No. 42841 (Fin.—Genl.), dated 16th December, 1935.

Note—These letters are reproduced in the appendix to these rules.

6. Irregularities : Refund of money kept out of account not allowed—Experience has shown that Presiding Officers frequently fail to take any effective action when irregularities are brought to their notice. There must be a complete investigation of every complaint made to a Presiding Officer. *In no case may a subordinate official be allowed to refund money which has been kept out of account without a report to the higher authorities.* Any such permission given by a Presiding Officer will be treated as a gross breach of discipline.

7. Destruction of records relating to audit—No records or documents filed in any Court's accounts should be destroyed till a period of one year has elapsed since they were last audited, and if at the last audit any objection or remark was raised in connection with any record or document, such should be retained until the next audit and not be destroyed until one year has elapsed since the removal of the objection originally raised.

This does not apply to those records which under the rules of the Court form part of a case and are filed with the Court.

APPENDIX

Memo No. 30161-F., dated 30th September, 1929, from J. D. Penny, Esq., I. C. S.; Secretary to Government Punjab, Finance Department, to all Heads of Departments, District and Sessions Judges and Deputy Commissioners, in the Punjab.

The Governor of Punjab desires to draw the attention of all officers of Government to the enclosed memorandum embodying the general principle to regulate the enforcement of responsibility for losses sustained by government through fraud or negligence of individuals.

2. The Governor of Punjab further desires that these principles should be carefully followed by all Government servants under the administrative control of the State Government.

A memorandum of general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals.

1. Responsibility of officials for loss through fraud or negligence, etc.—Means should be devised to ensure that every Government servant realises fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. The cardinal principle governing the assessment of responsibility in such cases is that every public officer should exert same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, Government are prepared to condone an officer's honest errors of judgment involving financial loss, provided the officer can show that he has done his best up to the limits of his ability and experience, they are determined to penalise officers who are dishonest, careless or negligent in the duties entrusted to them.

2. Speedy enquiry: Report to higher officers : loan of audit expert—It is of the greatest importance to avoid delay in investigation of any loss due to fraud, negligence, financial irregularity, etc. If the irregularity is detected by audit in the first instance, it will be the duty of the audit officer to report immediately to the administrative authority, concerned. If the irregularity is detected by the administrative authority in the 1st instance, and if it is one which should be reported to the audit officer in terms of Article 29, Civil Account Code, Volume I, he must make that report immediately. Every important case should be brought to the notice of superior authority as soon as possible—the administrative authority should report to his superior and the audit authority to his superior. Should the administrative authority require the assistance of the audit officer in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation and if the investigation is complex and he needs the assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Government who will then negotiate with the audit officer for the services of an investigating staff. Thereafter the administrative authority and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

Where account offices exist intermediary between audit and the administrative authority, the account offices will discharge the functions prescribed above for audit, but a report will still be necessary to the audit officer in terms of Article 29 of Civil Account Code, Volume I.

3. Legal advice as to prosecution of the offender—In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence a prosecution should be attempted unless the legal adviser consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

4. Responsibility of superior officer when loss is facilitated by lack of his supervision—In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

5. Points to be considered in fixing pecuniary liability of the officers concerned—The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of the officer's pecuniary liability it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officer, since it should be recognized that the penalty should not be such as to impair the Government servant's future efficiency.

In particular, if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

6. Information to be sent to Accounts Officer and authority competent to sanction pension when an inquiry is in progress in which pensionable Government servant is concerned—One reason why it is important to avoid delay (*vide* paragraph 2 preceding) is that in the course of a prolonged investigation Government servants who are concerned may qualify for pension, and it is held that under the rules as they now stand (measures to rectify this are under separate consideration) a pension once sanctioned cannot be reduced or withheld for misconduct committed prior to retirement. It follows from this that, as a primary precaution, steps should be taken to ensure that an officer concerned in any loss or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress, and accordingly when a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Accounts or Audit Officer responsible for reporting on his title to pension and the authority competent to sanction pension and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the Government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

7. Guilty officers in service should not be absolved if others equally guilty have retired—

The fact that officers who were guilty of frauds or irregularities have been demobilised or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

No. 21204 (Fin.—GenI), dated Lahore, the 17th July, 1934, from A. D. Grindal, Esq., P. C. S., Offg. Secretary to Government, Punjab, Finance Department to all Heads of Departments, Commissioners of Divisions, District and Sessions Judges and Deputy Commissioners in the Punjab.

Subject:—Procedure to be Followed in Prosecutions for the Embezzlement of Government Money

I am directed to refer to Punjab Government, Finance Department, Letter No. 30161-F., dated the 30th September, 1929, regarding the general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals and to forward a memorandum embodying certain additional instructions to be followed in the matter.

U. O. No. 1212 (Fin—Genl.), dated 17th July, 1934.

Copy, together with a copy of the enclosure, forwarded to all Administrative Secretaries to Government, Punjab, for information.

Memorandum

In the memorandum circulated with the Punjab Government, Finance Department, Letter No. 30161-F., dated the 30th September, 1929, the general principles regulating the enforcement of responsibility for losses sustained by Government through the fraud or negligence of individuals were fully stated. The following supplementary instructions are issued for the guidance of departmental officers, with special reference to cases in which prosecutions in the criminal Courts are, or are likely to be, necessary:—

(1) *Losses to be reported to Audit Officer & Official Superior*—All losses of the kind referred to in Article 29 of the Civil Account Code, Volume I, must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable grounds exist for believing that a loss has occurred; they must not be delayed while detailed enquiries are made.

(2) *Report to be submitted to Government*—Reports submitted under (1) above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.

(3) *Requisition for investigation by Police*—As soon as a reasonable suspicion exists that a criminal offence has been committed the senior officer of the department concerned present in

the station will report to the District Magistrate and ask for a regular police investigation under the Code of Criminal Procedure, 1898.

(4) *Manner of investigation*—If the District Magistrate agrees that an investigation may be made, the senior officer of the department concerned present in the station will (a) request the District Magistrate to arrange for the investigation to proceed from day to day, (b) see that all witnesses and documents are made available to the investigating officer; and (c) associate with the investigating officer an officer of the department who is not personally concerned with irregularity leading up to the loss, but who is fully cognizant of the rules and procedure of the office in which the loss has occurred.

(5) *Procedure for deciding about prosecution*—When the investigation is completed an officer of department (accompanied by the officer who attended the investigation) must be made available for conferences with the authority who will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case must be reported through the usual channel to Government for orders.

(6) *Special arrangements for speedy trial*—If it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether, having regard to the engagements, from the prosecuting officer whether, having regard to the engagements of the prosecuting staff, and the state of work in the Court which would ordinarily hear the case, it is necessary to move the District Magistrate to make special arrangements for a speedy trial, and will request the prosecuting officer to make any application that he may think necessary.

(7) *Duty of the department concerned to help prosecution agency*—When the case is put into Court by the Police, the senior officer of the department concerned present in the station will see that all witnesses serving in the department, and all documentary evidence in the control of the department, are punctually produced, and will also appoint an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in Court and assist the prosecuting staff.

(8) *Steps to be taken for lodging revision or appeal*—If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of opinion that further proceedings are necessary, will request him to proceed as he would in any other case.

Only the State Government may, in any case, direct that an appeal be filed from an order of acquittal. In cases instituted on complaint, the complainant can also apply to the High Court for grant of special leave to appeal from such an order. Section 417 of the Code of Criminal Procedure, as amended by Act No. 26 of 1955, should be consulted in this connection.

(9) *Reports to Government about Police investigation and prosecution*—The senior officer of the department concerned present in the station will see that, in addition to the reports required under

(1), (2) and (5) above, prompt reports are submitted to Government through the usual channel regarding:—

- (a) the commencement of a police investigation;
- (b) the decision to prosecute in any particular case;
- (c) the result of any prosecution;
- (d) the decision to proceed further in revision or appeal in any case;
- (e) the result of any proceedings in revision or appeal.

(10) *Reference by department to Government*—Notwithstanding anything contained in (2)—(9) above, the senior officer of the department concerned present in the station may, if he thinks fit, refer any matter through the usual channel for the orders of Government before taking action.

No. 42841 (Fin.—Genl.), dated Lahore, the 16th December, 1935, from C. M. G. Ogilvie, Esq., C. B. E., I. C. S., Secretary to Government, Punjab, Finance Department, to all Heads of Departments, the High Court, Commissioners of Divisions, District and Sessions Judges and Deputy Commissioners in the Punjab.

*Subject:—*Departmental Enquiry in Cases of Fraud and Embezzlement of Government Money in Which Government Servants are Involved.

Summary of previous instructions—In the Finance Department Memorandum No. 30161-F., dated 30th September, 1929, general principles were laid down to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of Government servants. It was therein stated (among other things) that it is of the highest importance to avoid delay in the investigation of any such loss; that, where it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges; that, where there is a reasonable suspicion of fraud or other criminal offence, a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction; and that, where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of superior officer, the latter also should be called strictly to account.

These principles were supplemented by instructions contained in the memorandum attached to the Finance Department Letter No. 21204 (Fin.—Genl.), dated 17th July, 1934. These instructions had special reference to cases in which prosecutions in the criminal Courts, are, or are likely to be, necessary; and laid down (among other things) that as soon as a reasonable suspicion exists that a criminal offence has been committed, the senior officer of the department will report to the District Magistrate and ask for a regular police investigation; and explained the procedure that should follow the investigation.

2. Departmental inquiry should not be delayed pending criminal trial—It is now desired to explain as clearly as possible what is necessary to be done in the way of departmental enquiry

where a prosecution is, or is likely to be, instituted. It has been found that, where fraud or embezzlement of Government funds has occurred, there is a tendency for the head of the office or department to regard the institution of criminal proceedings as absolving him from the unpleasant and often laborious task of conducting immediately a thorough departmental enquiry. This natural reluctance may be enhanced by an apprehension that an enquiry may prejudice the result of the trial in a Court of law. As a result, there has sometimes been great delay in taking departmental proceedings and the results have been inconclusive. The Central Public Accounts Committee in their report on the accounts of 1933-34 have agreed with the Auditor-General that departmental enquiries should not necessarily be delayed pending decision of criminal cases, as at a later stage the evidence might disappear and the departmental enquiry could not be brought to any conclusion at all.

3. Inquiry should go on as far as possible before prosecution begins, but findings and sentence should not be recorded until after the disposal of the criminal case—Experience shows that departmental proceedings cannot as a rule proceed concurrently with a criminal prosecution. Much of the evidence in a case of fraud or embezzlement is documentary. As soon as the criminal proceedings begin the documents go to the Court as exhibits, and there they must remain till the case is over and (if an appeal is filed) till the appeal is over. But it is essential that every thing should be done to carry the departmental proceedings as far as possible before prosecution begins. The stage to which departmental proceedings, prior to prosecution should be taken must depend on circumstances and cannot be precisely defined. The normal procedure is laid down in Rule 55 of the Civil Services (Classification, Control and Appeal) Rules; and the stage which departmental proceedings can reach may according to circumstances be any one of the stages described or implied in the Rule *i. e.*, the preliminary recording of evidence the receipt of the delinquent's written statement after the framing of a charge, the personal hearing, or the enquiry. If it is intended to prosecute, a finding and sentence should not be recorded in the departmental proceedings till after the disposal of the criminal case; but it must be emphasised that the proceedings should be completed up to the point that can properly be reached.

4. Cases in which several persons are involved but all are not to be prosecuted—A common type of case is that where a number of persons are involved one or more criminally, and others in such circumstances as show negligence, or warrant the suspicion of criminal abetment without sufficient proof to justify prosecution, or have similar features which necessitate a criminal prosecution of one or more and a departmental enquiry against others. In such cases the authority has sometimes neglected to institute a formal departmental enquiry, or to carry it to the requisite stage, before criminal proceedings are taken, with the result that many months later, when the criminal case is over, effective, departmental action has been found impracticable.

5. Cases in which several persons are involved but all are not to be prosecuted—The general rule should be that in all cases of fraud, embezzlement, or similar offences departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable; if it is, it should continue as far as possible (which will not, as a rule, include finding and sentence). If the accused is convicted and awarded an adequate sentence, the departmental proceedings against

him will be formally completed, and the proceedings against other delinquents continued. If accused is not convicted, or the accused is inadequately punished, the departmental proceedings against him will be resumed, as will also those against the remaining delinquents.

6. Action under Public Servants' (Inquiries) Act—The proceedings contemplated in these instructions are those which are regulated by the Civil Services (Classification, Control and Appeal) Rules. Where action is taken under the Public Servants (Inquiries) Act, XXXVII of 1850, this ordinarily takes the place of a criminal prosecution as regards the person or persons accused; but the procedure as regards other persons involved against whom the Act is not employed should be in accordance with the instructions given above.

U. O. No. 3458 (Fin.—Genl.), dated the 16th December, 1935.

Copy forwarded to all Administrative Secretaries to Government, Punjab, for information, in continuation of Finance Department U. O. No. 1212 (Fin.—Genl.), dated 17th July, 1934.

Part C
RULES FOR THE MAINTENANCE OF ACCOUNTS IN REGARD TO
SUMS DEPOSITED IN COURTS UNDER SECTION 31(2) OF THE LAND ACQUISITION ACT AS
COMPENSATION PAYABLE TO PERSONS
WITH RESTRICTED POWERS OF ALIENATION, ETC.

1. Money paid under Section 31 of the Act to be deposited in the Treasury—Money paid into the District Court under Section 31 of the Land Acquisition Act, must be lodged into the Treasury as a Revenue or Civil Court deposit under the rules applicable to such deposits, until its investment as required by Section 32 *ibid*.

2. Register of such deposits to be maintained—A register shall be maintained in each District Court to show the receipt and disposal of deposits made therein by the Land Acquisition Officer under Section 31 (2) of the Land Acquisition Act on behalf of minors, widows, and any other persons to whom the deposits cannot be paid on disposal of the case.

3. Contents of the register—This register shall contain particulars as to the name of each person to whom compensation is payable, the case, the amount and the final disposal thereof either by investment or by payment to guardian or purchase of land, etc.

4. Procedure for disposal of money deposited—After the deposits are made and brought on the register, the Courts shall proceed to take action in regard to the investment or disposal of money deposited in accordance with the instruction contained in Sections 32, 33 and 34 of the Land Acquisition Act.

5. Account to be opened when money is invested otherwise than in the purchase of land—When the money is invested otherwise than in the purchase of land an account in the ledger form should also be opened for the person on whose behalf the money is invested to show payment of interest and final disposal.

Part D
SHERIFFS' PETTY ACCOUNTS

Section I

System of Accounts

1. Items included—Sheriffs' Petty Accounts relate to sums received by Officer-in-charge of process serving agencies and intended for immediate disbursement. The majority of such items consist of diet money for witnesses, and also include such items as expert fees or commission fees. A detailed list of items which may properly be included in these accounts is given in Schedule A to these rules. No item should be deposited in this account if it should under other rules be credited direct to Revenue Heads.

2. Accounts to be sent to Treasury daily and at the close of the month—The sums so received being petty, and the money being intended for immediate disbursement, these items form an exception to the general rule which forbids the appropriation of receipts to expenditure. The Nazir or Cashier is allowed to receive the money in cash, without remitting it to the Treasury and to make payments out of the money in his hand. A limit is, however, imposed, and the Officer-in-charge must remit the surplus to the Treasury whenever the balance in his hand exceeds a certain amount. He should also remit to the Treasury the total balance in his hands on the last working day of the month. (*See* Rule 34). In respect of these balances the Treasury acts merely as a banker, and the full responsibility for maintaining detailed accounts rests with the Officer-in-charge of the agency.

3. (a) Register—A detailed list of the registers and forms to be maintained in the agencies is given in Schedule B to these rules; and specimens of the registers and forms are also reproduced there. There are two principal registers of receipts and of disbursement known as "Register of Receipt" and "Register of Disbursements". There is also a "Cash Book".

(b) How entries in the Register of Receipts are to be made. Progressive total and balances—The "Register of Receipts" is in itself complete and should be confined to money received either in cash or by money order. The entries in the register should be made strictly in the chronological order of receipts as they occur, *i. e.*, the number of receipts issued should be serially noted in column 2 of the register. Whenever any entry of disbursement is made in the "Register of Disbursements" the item is again entered in the "Register of Receipts" against the original deposit, with a view to guard against improper disbursements. Progressive totals of daily receipts should be made beneath the daily total and continued till the end of the month. From the monthly progressive total the total payment as per the "Register of Disbursements" is to be deducted to arrive at the net balance at the end of each month, which should be carried forward from month to month to work out the progressive net balance at the end of the year. This balance should agree with the total of the balances appearing in the treasury and cash columns in the "Cash Book" [*vide* sub-paragraph (d) below]. An analysis of the outstanding balances at the end of each month should also be prepared in the remarks column of this register. The balance for each month going back to the three complete financial year should be worked out separately from the

“Register of Receipts” and the total of the items thus worked out proved with the balance in the “Cash Book”.

(c) *Progressive totals of payments*—Similarly, the “Register of Disbursements” is completed and should be confined to a daily record of payments to entitled payees. The daily entries should be totalled up and the progressive totals of daily payments should also be made beneath the daily total till the end of the month.

(d) *Cash Book*—(i) The daily totals of receipts in the “Register of Receipts” and of payments in the “Register of Disbursements” will be carried to the “Cash Book” in the cash column the closing balance of the previous month being noted as opening balance of the next month on the first day of that month. Payments into and withdrawals from the Treasury should be accounted for in this “Cash Book” in the manner described below.

(ii) *Entries in Cash Book of payments into and withdrawals from Treasury*— When the amount is paid into the Treasury an entry will be made on the payment side in the column “cash” and a *per contra* entry will be made on the receipt side in the column “treasury”. Similarly, when money is drawn from the Treasury an entry will be made on the payment side in the column “treasury” and a *per contra* entry will be made on the receipt side in the column “cash”. Progressive balance on each day should be struck under the signatures of the “Officer-in-charge”.

(iii) *Comparison of Cash Book with Treasury Pass Book*—At the close of the month, there will be no cash balance in the hand of the Nazir. The balance with the treasury as per (Treasury column) cash book should be worked out and agreed with the balance as shown in the Treasury Pass Book.

4. Duties of the Officer-in-charge—The principal financial duties of the Officer-in-charge of an agency may be briefly summarised:—

(i) to see that all sums received are brought to account in the “Register of Receipts”;

(ii) to see that no payments are made except against deposits shown in the “Register of Receipts”;

(iii) to verify the balance by frequent physical verification of the cash balance in the agency and by comparison of the treasury balance shown in the “Cash Book” of the agency with that shown in the “Treasury Pass Book”; and

(iv) to see that remittances into and withdrawals from the Treasury when required are promptly and correctly made.

If these duties are properly carried out, there should be no risk of defalcation and any clerical error in the accounts should be immediately detected.

5. Personal Ledger Account in the Treasury—In respect of the balances remitted thereto the Treasury maintains a Personal Ledger Account in the name of the agency concerned the working of which is described in detail in Section IX of these rules.

6. Proper forms and registers to be maintained—No books of account other than those prescribed may be maintained, and no change may be made in the existing forms of the registers, without the sanction of the High Court in consultation with the Accountant-General. If for any reason additional registers are found necessary, however, the Officer-in-charge of an agency should not hesitate to apply for permission to introduce them.

It has been frequently noticed in the course of inspection that the registers in use are not in the proper form but are either out of date, or are in a form intended for use only in Treasuries. Every effort should be made to obtain the proper forms.

7. Money, orders Intermediate Register—Whenever money is received by money order, the Nazir must first enter particulars to identify the transaction in the “Court’s Intermediate Register”. The Officer-in-charge of the agency or in his absence another judicial officer empowered in this behalf by the District Judge will then both initial the “Intermediate Register” in respect of the transaction and sign the money order receipt before handing over the receipt to the postman and the money with the money order coupon to the Nazir for further disposal. Such an officer must see that all items in the “Intermediate Register” are cleared by transfer entries to the appropriate “Register of Receipts” on the day of receipt if possible or the next morning and initial both the “Intermediate Register” and the “Register of Receipts” in verification of this having been done by the Nazir.

Section II

Agencies

8. Classes agencies—There are four classes of agencies which are required to maintain Sheriffs’ Petty Accounts. The Office maintaining these accounts is usually known as the Nazarat. The four classes are as follows:—

(i) The principal process-serving agency at the head-quarters of a district: This deals with processes received from Civil, Revenue and Criminal Courts. This agency is under the control of the Senior Subordinate Judge or the Administrative Subordinate Judge in districts in which the latter officer has been appointed. It will be referred to as Senior Subordinate Judge’s Agency.

(ii) The District Judge’s agency in those districts in which the District Judge has been allowed to maintain a separate agency owing to the distance of his Court from the Senior Subordinate Judge’s agency.

(iii) The Small Cause Courts’ agencies, which are under the control of the Judge of the Small Cause Court. In Simla, the agencies of the Senior Sub-Judge and the Small Cause Court are identical.

(iv) Agencies at outlying stations which are either in the charge of a Subordinate Judge or of a Tahsildar.

9. Local agent—The agencies of the District Judge and the Senior Subordinate Judge are in the subordinate charge of a Naib-Nazir and a Civil Nazir’s respectively, who receives cash and makes payments. In the Small Cause Courts of Amritsar and Delhi, the same duties are performed by a Cashier. In outlying stations they are performed by a Naib-Nazir or a Madad Naib-Nazir. For the sake of simplicity, the officer concerned will be referred to in these rules as the Nazir or the local agent.

10. Control over agencies. Delegation of duties—The principal Judicial Officer-in-Charge of the agencies mentioned in Rule 8 is responsible for the prompt and efficient service of all processes received in his agency. The Senior Subordinate Judge or Administrative Subordinate Judge is also responsible for general control of all agencies other than those of a District Court or of a Small Cause Court. The Senior Subordinate Judge or Administrative Subordinate Judge or the Judge of a Small Cause Court may, under special permission from the High Court, delegate certain of his administrative duties either to another Subordinate Judge or to a Registrar. The order of delegation should state exactly what duties have been delegated. In such cases, however, they will still remain responsible for general supervision. District Judges and Officers-in-charge of outlying agencies may in no case delegate their duties.

11. (a) Security—Nazirs are responsible in the first instance for the proper upkeep of the accounts and for the security of the cash in their hands. Security is required to be deposited by them and by certain other members of the process-serving establishment, as laid down in Chapter 18-C, Rules and Orders, Volume I, from which the following is extracted:—

Rs.

Civil Nazir (Senior Subordinate Judge’s agency)	500
Nazir, Cashier (Small Cause Court’s agency)	1,000
Naib-Nazir (District Judge’s, Senior Subordinate Judge’s, and Small Cause Court’s agencies and other Agencies including Subordinate Judges’ Courts at stations where there is a treasury or sub-treasury)	200
Naib-Nazir, (Senior Subordinate Judge’s agency)	100
Naib-Nazir, Madad Naib-Nazir (agencies at stations where there is no treasury or sub-treasury including Courts of Subordinate Judge so located)	500
European Bailiff	50

Execution Bailiff 50

Process Servers (for Delhi only)100

Note:—Process-Servers are not required to furnish security; they, however, are not permitted to have more than Rs. 60 in hand at any time as provided in Rule 20 under Section IV of these rules. In the case of Delhi where the limit has been raised to Rs. 120, Process-servers are required to furnish a security of Rs. 100 each.

(b) *Duties of Civil Nazir*—The Civil Nazir is also the head of the process-serving establishment of the district, other than that working directly under the District Judge or the Judge of a Small Cause Court. His duties are:—

(i) to submit reports relating to the members of the establishment or their duties to the Senior Subordinate Judge: or the Administrative Subordinate Judge.

(ii) to arrange for the distribution of processes among process-servers and the transmission of processes to agencies located at tahsils;

(iii) to see that the prescribed accounts are properly maintained by the staff working under his immediate control; and

(iv) to prepare correspondence regarding the payment of diet-money of witnesses and other similar matters.

12. Inspection of accounts by inspecting officers—District and Sessions Judges and District Magistrates when inspecting subordinate Courts should invariably inspect the process-serving officer's accounts and note the fact that this has been done in their inspection reports.

Section III

Receipts of Processes and Deposits by the Agencies

13. Applications for deposit: How to be dealt with—When an application involving a deposit in the Sheriffs Petty Accounts is presented in Court, as, for example, an application for summoning of witnesses to whom diet-money is to be paid, the Court Reader shall note thereon the number of the case, in order to enable the process-serving agent to make the necessary entry in the “Register of Receipts” After the usual orders have been passed and recorded by the Court, the applicant shall tender the amount of his deposit together with the application to the local agent who will fill in columns 1 to 7 of the “Register of Receipts”, prepare a “Receipts” in foil and counterfoil on the prescribed form, and issue the foil to the depositor as a receipt for the money deposited after it is signed by the Officer-in-charge.

Note—If the application is for the summoning as a witness of a Government servant, it must state (1) his full official designation, (2) the amount deposited for travelling expenses, and (3) the amount deposited for diet-money or subsistence allowance; and these details must be copied into the “Register of Receipts”.

14. Applications for deposit: How to be dealt with—After the serial number of the “Register of Receipts” has been noted on the application by the agent and the usual daily check exercised by the Officer-in-charge, the application should be returned to the Court concerned for record. The counterfoil receipts will be retained by the agent and produced for audit.

15. Procedure when a Court is far from the Court of Senior Sub-Judge—When the Court of a Subordinate Judge or Tahsildar is situated at such a distance from the Senior Subordinate Judge’s or Administrative Subordinate Judge’s Court as to render the frequent transmission of applications to the local agent inconvenient, the Senior Subordinate Judge or Administrative Subordinate Judge may direct that both the applications and money should be received by an official the Subordinate Judge’s Court and a receipt in foil and counter-foil on the prescribed form prepared by such official and granted to the depositor after it is signed by the Presiding Officer of the Court. At the end of the day, all such applications together with the money and the receipt counter-foils should be sent to the process-serving agent who will enter the necessary particulars of each application in his “Register of Receipts” and return the applications and the receipt counter-foils to the Court concerned with the number in the “Register of Receipts” of each item noted both on the application and in column 2 of the counterfoil concerned.

Note—Column 2 of the receipt foil will be blank in these cases.

16. Processes for service within the district to be sent to local agent—All processes issued by Courts for service within the district should be sent to the local agent and should contain a reference to the amount deposited with the agent.

17. Process for service in another district—Processes issued by a Court for service in another district will be made over to the local agent by the issuing Court for entry in the Register in Form No. 6 in Schedule B to this Part of the Chapter and transmission to the Senior Subordinate Judge or Administrative Subordinate Judge of the district in which the person to be served resides. The amount deposited with the local agent on account of subsistence and other expenses as noted on the original and duplicate copy of the process will be transmitted by the agent by postal money order to the Senior Subordinate or Administrative Subordinate Judge of the district in which service is to be affected, the cost of the postal money order being borne by the party at whose instance the process is issued. The Senior Subordinate Judge or Administrative Subordinate Judge of such other district, shall, in the event of the process not being served, return the amount by postal money order less cost of commission on such order.

18. Steps to get back money if process not served—Courts issuing processes to other districts should take measures to call for the prompt return of the money remitted on account of processes which have not been served, and such sums after being accounted for in the accounts of the local agent in the usual way should be returned to the person taking out the process, and excluded from the account of the costs of the suit.

Note 1—*Periodical checking of the register to ensure that all sums are unserved processes have been duly received and accounted for*—To ensure that all sums remitted to other districts on account of processes which have not been served, are duly returned and correctly accounted for, the “Register of processes including warrants (etc., received from Tahsil/District.

... with/without diet-money or *Munadi* fee by the Process Serving Agent at.” Should in the case of the agencies of the District Judge, the Senior Subordinate Judge, and the Small Cause Court, be checked monthly by Superintendent of Clerks of Courts and quarterly by the Officer-in-charge; and monthly by the Presiding Officers of Courts in the case of agencies at outlying stations. Where there are more Courts than one situated in the same building or in close proximity at outlying stations the Register should be checked by the Senior of the Presiding Officers. Result of these checks should be recorded in the following form:—

“Certified that I have personally checked the entries in the “Register of processes including warrants, etc., received from. Tahsil/District. with/without diet money or *Munadi* fee by the Process Serving Agent at.” for the month of/quarter ending. and am satisfied that all sums in respect of unserved processes have been duly received and correctly accounted for except as follows:—

Note 2.—Processes received for service from other districts to be entered in register Form No. 6—Processes received for service from other districts are entered in the relevant volume of the register; Form No. 6 in Schedule B to this Part of the Chapter.

19. Service of processes within the jurisdiction of local agent—Processes issued by a Court sitting at the headquarters of the district or a tahsil, for service on a person residing within the tahsil, where such Court is situated will be made over to the local agent in charge of the process-serving agency. The local agent will thereupon arrange as follows for payment at the time of service of sums due to persons to whom the processes are addressed.

Section IV

Transmission of Processes and Money to Process-servers

20. Procedure when processes and money are delivered to process-servers—Such sums as are mentioned in Rule 19 will be given to the process-servers together with the processes, but before this is done the following procedure must be carried out:—

- (a) Each process should be entered in the “Register of processes received and disposed of by the local agent.”
- (b) Payment to process-server should be entered in the appropriate column of the “Register of Receipts” against each sum.
- (c) Payment entries should be made in the “Register of Disbursements” and the process-server’s acknowledgement of receipt in column 11.
- (d) Details of each sum should be entered in the “Process-server’s Note-Book”.

No process-server should have more than Rs. 60 in hand at any one time. In Delhi, however, this limit may be raised to Rs. 120.

21. Payment of diet-money to witnesses by process-servers—When a process-server pays the diet-money to a witness he shall take the receipt of the actual payee in column 8 of his note-book as well endorsed. The payee's acknowledgement should be verified by one or more respectable witnesses, the date and signature of the serving officer being added. This rule may, however, be relaxed in the case of literate persons who can write and sign the acknowledgements but to minimise the risk of misappropriation the Courts concerned should ascertain before proceeding with the cases that the witnesses appearing before them are the persons whom the diet-money has been actually paid. In the case of illiterate person the thumb-marks should invariably be attested as provided in this rule.

22. Procedure when processes are returned served by the process-server—The processes whether served or not will be returned to the local agent. If the service is effected and the money connected therewith paid to the payee, the local agent shall verify the service with the acknowledgement of the payee given in column 8 of the process-server's note-book as well as on the back of the original copy of the process, and submit the latter to the Court concerned with the usual certificate of service, at the same time filling up columns 12 and 13 of the "Register of processes received and disposed of by the local agent".

23. Procedure when processes are returned unserved—In the case of non-service, the undisbursed amount returned by the process-server shall again be entered against a new number in the "Register of Receipts". The new number in the "Register of Receipts" should be quoted against the original entry in the "Register of Disbursements" and noted in column 10 of the process-server's note-book, column 11 of which should also be signed by the agent in acknowledgement of the money having been received back from the process-server. The process will then be returned to the Court concerned with a certificate of non-service after filling up columns 12 and 13 of the "Register of Processes received and disposed of by the local agent."

Note 1—Checking of process-servers' note-books—With a view to seeing that rules 20 to 23 are complied with, the process-servers note books should, in the case of the agency of the District Judge be checked monthly by the Superintendent and in the case of the agencies of the Senior Subordinate Judge and the Small Cause Court be checked monthly by the Clerks of the Courts. All these note books shall also be checked quarterly by the Officer-in-Charge; and monthly by the Presiding Officers of Courts in the case of agencies at outlying stations. Where there are more Courts than one situated in the same building or in close proximity at outlying stations the note-books should be checked by the Senior of the Presiding Officers. The result of these checks should be recorded in the following form:—

"Certified that I have personally checked the accounts for the _____ and am satisfied that they are correct and in order except as follows:—."

Note 2.—Local agent to see that money is duly accounted for in the case of unserved processes—When unserved processes are returned to the local agent it shall be the duty of the latter to see that undisbursed diet-money remitted with the processes is also returned to him and entered in the "Register of Receipts."

Section V

Transmission of Processes Money between Agencies

24. Processes sent by one agent to another in the same district—Processes issued by a Court situated within the limits of one tahsil (whether it be the headquarters tahsil or an outlying one) for service on a person residing within the limits of another tahsil in the district will be made over to the agent at the place where the Court issuing the process sits and such agent will transmit the process (duly endorsed with the amount, if any, which is to accompany the process) by post or (where absolutely necessary) by messenger, to the agent of the tahsil within which service is to be effected after making the necessary entries in columns 1 to 11 of the “Register of processes received and disposed of by the local agent.”

25. Ditto—Processes received by one agency from another in the same district will invariably be returned direct to the agent from whom they were received, and he will return them to the Court concerned.

26. Amount to be sent by money order—The amount to accompany a process transmitted under Rule 24 will, after making the usual entries in the “Register of Receipts” and the “Register of Disbursements” be sent by postal money order to the agent concerned along with the process, the money order commission being recovered from the party at whose instance the process is issued and the money order being addressed to the Officer-in-charge (as defined in Rule 8 under Section II) of the agency in which the agent works. The said Officer-in-charge shall take delivery of the money order over his own signature in the manner laid down in Rule 7 under Section 1 and he shall also see that the amount is transferred from the “Intermediate Register” to the “Register of Receipts” on the day of receipt if possible or the next morning. The agent after carrying out the procedure detailed in rule 20(b), (c) and (d) under Section IV shall cause the process to be served and the amount disbursed to the payee in the same manner as if the process had been issued by one of the Courts of his own agency.

Processes received from other tahsils should be entered in register No. 6.

Note 1—Processes received from other tahsils should be entered in the relevant volume of the Register; Form No. 6 in schedule B to this Part of the Chapter.

Duty of Officer incharge to see that money received is brought on to Receipt Register.

Note 2—The Officer-in-charge (as defined in Rule 8 under Section II) of the receiving agency must satisfy himself that all amounts accompanying a process transmitted under this rule have been brought on to the “Register of Receipts”.

27. Procedure in case of non-service—In the case of non-service the amount (less money order commission) will be returned by postal money order to the Officer-in-charge of the agency from whom it was. received. The said officer shall take delivery of the money order over his own signature in the manner laid down in Rule 7 under Section I and he shall also see that the amount is transferred from the “Intermediate Register” to the “Register of Receipts” on the day of receipt

if possible or the next morning; such amount will be entered by the agent against a new number in the “Register of Receipts” which number should also be quoted against the original entry in the “Register of disbursements.”

28. Certificate of service or non-service—The agent to whom a process is sent for service will invariably return the same, with a certificate of service or non-service, as the case may be, duly endorsed thereon and signed by the Officer-in-charge, to the agent from whom he received the process, and the latter will thereupon fill in the relevant Volume of Register; Form No. 6 in Schedule B to this Part of the Chapter and then forward the process to the Court which issued it.

Note—The certificate of service or non-service should be signed by the Officer-in-charge after satisfying himself of the correctness of the certificate.

Section VI

Refund of Deposits

29. Refund of deposits payment order. Undisbursed diet-money to be sent by money orders—Any undisbursed balance of a deposit will be paid to the depositor when a refund of the same is claimed by him. In such cases and in all other cases in which undisbursed money has been ordered by the Court to be paid to the proper person, the Court shall issue a “payment order” in the prescribed form to the local agent, who, after taking the payee’s acknowledgement in the space provided for the purpose and making the necessary entries in the “Register of Receipts” and the “Register of Disbursements”, will pay the amount due. The number to be quoted on the top of the payment order” will be the serial number of the transaction in the “Register of Disbursements.”

Note 1—In accordance with Punjab Government Letter No. 3679-S. (Home—Judl.), dated the 3rd August, 1931, and No. 4953-J-39/27606, dated the 24th August, 1939, and Chief Commissioner, Delhi’s Letter No. F-4 (8)/39-General, dated the 5th December, 1939, undisbursed witnesses’ diet-money deposits in Civil, Criminal and Revenue cases not exceeding Rs. 25 in amount, should be returned without notice to the depositor by money order, the cost of the money order commission being deducted from the sum to be refunded. The Courts should inform the Nazir of the cases in which judgment has been pronounced.

Note 2—Before the record of a decided case is consigned to the Record Room, the Reader of the Court shall attach to it a certificate that undisbursed deposits of diet-money payable to witnesses have in all cases, where necessary, been refunded to the depositors. The Record Keeper should not receive the record unless this certificate is attached to it.

Note 3—The provisions of this rule and Notes 1 and 2 were also applicable to repayment of deposits of advertisement charges of newspapers in cases of substituted service.

30. Payment order : Renewal and lapping—The Court’s payment order referred to in the preceding rule will remain in force for a period of one month. No payment can be made on a lapsed order unless it is renewed in the following manner. On the production of a lapsed payment

order the authority which originally granted it may, if satisfied that the person producing it is entitled to receive payments, revalidate the order by the following endorsement:—

Renewed.

Signed.

Dated.

The fact and date of renewal should be noted on the original departmental record of the Court. These payment orders will be kept in a guard file for audit purposes.

Section VII

Daily Supervision of Accounts

31. Daily checking of the entries in the Receipt Register—At the end of the day the Officer-in-charge of the agency shall compare the entries made in the “Register of Receipts” with the applications and the counter-foils of receipts issued and, after satisfying himself of their correctness, should set his initials against each entry in column 8 of the “Register of Receipts”.

32. Daily attestation of entries by Officer-in-charge: Certificate as to correctness of accounts for the period when officer was absent—All entries of receipts in “Register of Receipts” and of payments in “Register of Disbursements” and in the payment column of the “Register of Receipts” should be duly attested by the Officer-in-charge of the agency on the day of transaction before the office is closed for business. If, however, he is absent he should within a week of his return check the accounts and forward a certificate to the District Judge that he has carefully scrutinised the records of all the monetary transactions which took place in his absence and has satisfied himself that they have all been brought to account and that no irregularities have been committed.

33. Money order coupons and payee’s postal receipts to be kept in guard file and reference to their number given in proper registers—Payee’s receipts received through the post office for amounts sent by money orders under Section III, Rule 17, or under Section V, Rules 26 and 27, or under the special orders of the Court, should be pasted in a guard file and a reference to their number in the guard file inserted in column 11 of the “Register of Disbursements”. Similarly, coupons of money orders received should be pasted in a separate guard file and a reference to their number in the guard file inserted in column 6 of the “Register of Receipts”.

Section VIII

Dealings with the Treasury

34. Remittances to Treasury Documents to accompany—Whenever during the month the sum in the hand of the agent at the headquarters of a district is Rs. 250 or more and that of Tahsil Agent is Rs. 130 or more, the surplus over Rs. 200 and Rs. 100, respectively, shall at once be remitted to the Treasury or Sub-Treasury. Each such remittance shall be accompanied by a

memorandum in the form given below and the Treasury pass book and a challan (Stereo A and T Form 192) which will be returned to the agent duly receipted by the Treasury Officer or the Sub-Treasury Officer as the case may be:—

(1) Balance in hand (if any)	..... ...
(2) Withdrawals from Treasury since last remittance	........
(3) Deposits received since last remittance	........
Total	........
Payments made since last remittance	........
Balance	........
Amount now remitted to the treasury	........
Balance in hand	........

At the end of the month the entire amount in the hand of the agent will also be remitted into the treasury or sub-treasury in accordance with the procedure indicated above.

35. Withdrawals from Treasury—On the other hand, in the rare cases when the balance in the hand of the Nazir falls below the amount for immediate disbursement, he will recoup himself by means of a cheque on the Treasury to be signed by the principal Officer-in-charge after he has satisfied himself by personal inspection of the accounts that the withdrawal is necessary.

Note—The cheque should be sent to the treasury along with the treasury pass book which will be returned to the agency after noting the withdrawals, duly attested by the Treasury Officer. Such withdrawals are in the nature of recoupment of an advance and should not be regarded as the repayment of a particular item by means of payment on the Treasury. The Nazir will remain responsible for individual disbursements.

36. Transactions with Treasury to be entered only in Cash Book—Neither the balance paid into the Treasury, nor the amount withdrawn therefrom under the preceding rule, should be

shown in the “Register of Receipts” and the “Register of Disbursements”. These remittances and withdrawals will be shown only in the “Cash Book” as their effect is to decrease or increase the amount in the hand of the Nazir.

These transactions will be shown in the manner prescribed in rule 3(d) (ii).

37. Duty of Officer-in-charge—The principal duties of the Officer-in-charge in this connection are to see that money is promptly remitted to the Treasury whenever the amount in the Nazir’s hand exceeds the permissible limit and that no unnecessary withdrawals are made, and also to watch that the balance in the hand of the Nazir, in the last working day of the month, is remitted to the Treasury so that it may be included in the accounts of the Treasury on that day. The monthly balancing of the account should show at a glance the Nazir had remitted to the Treasury the amount which he is supposed to have sent; and it is also necessary for the Officer-in-charge to satisfy himself that the remittances have been promptly made by reference to the treasury receipts which should be filed in a separate guard file.

Section IX

Treasury Accounts

38. Personal Ledger and Pass Book—The Treasury will maintain a Personal Ledger Account in Form 44 Civil Account Code, in the name of each agency dealing with it and will supply the agency with a ‘Pass Book’. the Pass Book should be sent monthly to the Treasury Officer, for verification of the balance shown in it.

39. (a) Entries gross receipt and gross payments in Ledger and Cash Book—On each occasion that a remittance is made to the Treasury, the gross receipts and gross payments noted in the memorandum prescribed in Rule 34 shall be entered in the receipt and payment columns, respectively, of the Personal Ledger Account and the amount actually credited into the Treasury added to the previous balance to arrive at the progressive balance to be shown in column 5 thereof. The amount remaining in the hand of the Nazir, at the time of each intermediate remittance should be noted in the remarks column.

In addition to being entered in the Ledger Account the gross receipts and the gross payments shall be carried to the receipt and payment side of the Cash Book against the head “Sheriffs’ Petty Accounts”.

(b) Entries to be made when amount is withdrawn—In the case of payments made from Treasury on cheques the progressive balance as shown in column 5 shall be reduced and the amount noted in the remarks column (as amount in the hand of Nazir) in the manner provided in clause (a) above.

(c) Reconciling difference between the Balances as shown in the Treasury’s and Accounts balance sheets—As, however, in the case of the intermediate remittances described in Rule 34 above the whole of the surplus of receipts over payments is not credited into the treasury, but part remains with the Nazir, as also in cases in which amounts are drawn by cheques from the

treasury, it is clear that to enter gross receipts and gross payments in cash book will result in a difference between the balances as shown in the treasury's and accountant's balance sheets. To reconcile the discrepancy, the amount remaining in the Nazir's hand should be shown separately:—

(i) in the remarks column of the Personal Ledger Account; and

(ii) in the accountant's daily balance sheet, the entry in the last being on the same principle as the entry of a sub-treasury balance.

The treasury shall continue to show these balances in the balance sheet until the entry is cancelled by a corresponding credit at the treasury at the end of the month.

40. Delegation of lapsed deposits—In addition to the gross receipts and gross payments as indicated in Rule 39 the other entry in the treasury account will be the annual deduction of lapsed deposits as reported by the agent, the adjustment of which shall be made in the office of the Accountant-General by credit of the Head XLVI—Miscellaneous—Unclaimed deposits. The Treasury Officer will simply reduce the balance of the personal ledger account.

Section X

Monthly Verification of Accounts

41. Comparison of balances in the books of the agent and the Treasury Pass Book—On the last working day of the month the agency will proceed to compare the balance shown in its own books with the balance shown in the "Treasury Pass Books".

Note—The last working day of the month as referred to in this and the other rules in this Chapter means the last working day on which the accounts of the treasury or sub-treasury, as the case may be, are closed.

42. Working out balance List of unrefunded lapsed items—There will be three balances in the books of the Court. One balance will be struck at the end of the month in the "Register of Receipts" and will show the total amount outstanding from all previous deposits, less the amount which has lapsed to Government. This balance will be made up of two other balances; one will be the balance in cash with the Nazir as shown in the "Cash Book" and the other will be the balance of remittances to the treasury as shown in the "Pass Book", the comparison of the balance in the "Cash Book" shall be made at the end of each month with the balance shown in the "Register of Receipts" as under:—

Rs. nP.

Opening balance

Receipts for the month as per "Register of Receipts" _____

Total _____

Payments for the month as shown in the “Register of Disbursements” (plus lapsed items which will appear in March only) _____

Closing balance _____

Details _____

Balance as per “Treasury Pass Book” _____

Balance in the hand of the Nazir as per “Cash Book” (which should be remitted to the treasury after verification on the last day of the month) _____

Total _____

At the end of each month the Officer-in-charge of each agency should also prepare a list of unrefunded deposits not lapsed to Government working up to the balance (including the Treasury balance). The balance for each month going back to three complete financial years should be worked out separately from the “Register of Receipts” and proved with the balance at the end of the month as depicted by the “Cash Book”.

43. Physical verification of balance in the hands of the Nazir—The balance in the hand of the Nazir should be physically verified by the Officer-in-charge of the agency who should record a note as follows before it is remitted to the treasury:—

“I have myself today counted the cash in the hand of the Nazir under the Head “Sheriffs’ Petty Accounts” and find that the amounts to Rs as shown in the Cash Book.”

This verification should not only be made monthly, but surprise inspections should also be made at frequency intervals in order to ensure that the Nazir is not using the balance for other purposes during the middle of the month. Inspecting Officer should also check the cash balance by physical verification.

44. Monthly comparison Nazirs Balance with Treasury Pass Book. Certificate. Report to superior officers to be made in case of discrepancy not being reconciled—The balance should be checked by the Officer-in-charge with the “Treasury Pass Book” at the beginning of each month and he should record a certificate to the following effect in the “Cash Book”:—

“I have today compared the Treasury balance as shown in the books of the agency with the balance shown in the “Treasury Pass Book” and I find that they agree.”

If any discrepancy is found in the account, the officer-in-charge of the agency should immediately take steps to have the accounts reconciled and to see that no error has crept in. If the accounts cannot be reconciled by the middle of the month following that to which the balance relates the discrepancy must be at once reported to the District Judge who will personally take steps to have the discrepancy reconciled. If the District Judge cannot do this by the end of the month, a report must be sent to the High Court and to the Accountant-General.

45. Difficulties in the working of accounts to be reported to higher authorities—Any difficulties which may be found in the working of the accounts as the result of the monthly verification should be reported to higher authorities with proposals for their removal.

Section XI

Lapsed Items

46. Deposits to lapse after three years—Notwithstanding the provisions of Article 206, Civil Account Code, Volume I, and in partial modification thereof, all deposit items relating to Sheriffs' Petty Accounts irrespective of their amounts shall remain current for three complete account years and shall lapse to Government at the end of that period.

Note—Amounts paid to process-servers for disbursement to payees shall be considered as final payments, and any undisbursed amounts refunded by them to the Nazir shall be treated as fresh deposits for the purposes of lapse.

47. (a) Statement of lapsed items to be prepared and sent to Treasury Officer at the end of March—The Officer-in-charge of an agency shall prepare a statement of lapsed items on Form 29, Civil Account Code, in March each year and strike them off from the "Register of Receipts" on the last day of the financial year by entering them in column 20 provided for the purpose, the date of lapse being noted below the amount. The total amount of lapsed items as per statement so prepared should agree with the total of outstanding balances prior to three complete account years as shown in the analysis of the outstanding balances in the remarks column of the "Register of Receipts" (*vide* Rule 3 under Section 1) and as worked out in the memorandum prescribed in Rule 42 under Section X. This statement should be submitted to the Treasury Officer on the last working day of March for adjustment under Rule 40 under Section IX.

(b) Certificate Officer-in-charge on the statement—The Officer-in-charge of an agency shall record on the statement a certificate to the effect that all amounts due to lapse to Government have been included in the statement.

(c) One copy of the statement to be kept for audit—One copy of the statement of lapsed items should be kept with the agency for audit on the spot by the Local Audit Department.

(d) Reducing of balance by Treasury Officer—The Treasury Officer shall reduce the balance of the personal Ledger Account by the total amount of lapsed items and shall forward to the Accountant-General the statement in Form 29, Civil Account Code, with the monthly accounts for March.

48. **Report re: lapsed items**—Items so lapsed if claimed should only be paid by the Treasury Officer after the necessary sanction of the Accountant-General has been obtained on Form 30, Civil Account Code.

Section XII

Miscellaneous

49. Diet money (*i.e.*, subsistence allowance levied in accordance with Chapter 5-C of Volume I and Chapter 9-A of Volume III of the Rules and Orders) deposited in these accounts under Rule 9 of these rules in respect of servants of the Government appearing as witnesses in Civil and Criminal cases will not be paid to them, but will be credited in the Treasury under the Head “XXI—Administration of Justice Miscellaneous Fees and fines—Other items”. Similarly, all sums deposited for travelling expenses in respect of these servants, who are not entitled to receive such expenses from the Court, will be credited in the Treasury under the same Head.

In the case of employees of the Central Government sums on account of road and diet money will be deposited into the Treasury to the credit of department concerned in the receipt Schedule of the Central Department. In the case of Railway employees the amount is creditable to the accounts of Railway concerned under the head adjusting account with Railway in the Provincial Section of the Accounts. In each case the following particulars will be inserted in the challan:—

- (1) Name of witness.
- (2) Official designation.
- (3) Office in which employed.
- (4) Name of Court in which he appeared.
- (5) Date of hearing.
- (6) Names of parties to the suit.

The following is the proper head of account under which subsistence allowance etc., of Government servants of Himachal Pradesh and other States etc., should be deposited when they appear as witness in the civil Courts in Punjab:—

Sl. No.	Classification of Employees	Head to which creditable
1.	Employees of States other than the Punjab State.	S. Remittances inter-State suspense A/C- A/C with —State.
2.	Employees of Himachal Pradesh Government	S. Remittances Central H. P. Govern-ment suspense

Sl. No.	Classification of Employees	Head to which creditable
3.	Employees of Central Government under the audit control of AGCR, New Delhi.	S. Remittances, Adjusting A/C between Central and Provincial Government. Account between Civil and Civil. A/C between AGCR and Punjab. Ill Items adjustable by AGCR.
4.	Employees of the Central Government under the audit control of Accountant General, Punjab.	To the corresponding receipt head in the Central section of A/C of the Department of the Central Government to which the Government servant belongs.

Note—The reader of the Court concerned should give timely information to the Civil Nazir that the statement of the servant of the Government appearing as a witness has been duly recorded, so that there may be no avoidable delay in crediting the subsistence allowance into the Treasury. As a further safeguard, the reader of the Court should, before the record of a decided case is consigned to the Record Room, attach to it a certificate that the subsistence allowance of all the servants of the Government, who have appeared as witness in the case, has been credited into the treasury under the relevant head. The Record Keeper should not receive any record to which this certificate is not attached.

50. The acceptance of commission fees by Government servants is governed by Rule 558 of the Civil Service Rules (Punjab), Volume I, Part I, and by Supplementary Rule 12.

51. Forms of Receipts—The forms of “Receipts will be machine-numbered with a book number and a receipt number on each foil and counterfoil and bound into books each containing 200 forms.

52. Custody and issue and checking of Receipt Books and Cheque Books—”Receipt” books and “Cheque” books will on receipt by the agency be entered in the “Stock Book of Receipt and Cheque Books” and remain in the personal custody of the Officer-in-charge. Issues will be made by the Officer-in-charge to the Nazir after accounting for such issue in the stock book. The number of cheque and Receipt forms in each book should, when received, be checked and a certificate to this effect recorded on the cover of each copy.

53. Each page of every register and account book to be paged and sealed and number of pages to be counted—Each page of every register and book of account shall be paged and sealed, and an endorsement shall be made at the end of such register or book showing the number of pages and signed by the Officer-in-charge.

54. Custody of Registers and forms—All Registers and Sheriffs’ Petty Accounts and blank forms etc., shall be kept under lock and key.

SHERIFFS' PETTY ACCOUNTS RULES

List of items which may properly be included in Sheriffs' Petty Accounts

- (1) Sums deposited by parties as the expenses of witnesses, fees of expert witnesses, and commission fees, in civil, criminal and revenue cases.
- (2) Deposits of advertisement charges of news-papers in cases of substituted service.
- (3) Sums deposited for immediate disbursement as costs in partition cases (revenue).
- (4) Sums deposited as costs in connection with applications for Probate, Letters of Administration, and Succession Certificates, other than the cost of stamps deposited by applicants, under Act XXXIX of 1925.
- (5) All petty items received for immediate disbursement in full except when they are deposited in Courts following the cash system for Civil Court Deposits.

SHERIFFS' PETTY ACCOUNTS

List and specimens of registers and forms to be maintained or used in Sheriffs' Petty Accounts.

- (1) Register of Receipts.
- (2) Register of Disbursements.
- (3) Cash Book.
- (4) Treasury Pass Book.
- (5) Receipt Form.
- (6) Register of processes including warrants, etc., received from
Tehsil/District. with/without diet money of *Munadi* fee by the Process Serving Agent at.
- (7) Note-book of process-server.
- (8) Payment Order Form.
- (9) Challan Form.
- (10) Cheque Form.
- (11) Form No. 29, Civil Code, Volume I.

(12) Form No. 30, Civil Account Code, Volume I.

(13) Stock book of forms of Receipt Books/Cheque Books.

(14) Intermediate register of money orders, etc.,

(This register to reproduced in the Civil Court Deposit Rules. As there will be one such register in each Court for all money order transactions, such transactions as relate to Sheriffs' Petty Accounts will also be included in it.)

Note—Forms No. 1 to 13 are not being published here.

Part E
CIVIL COURT DEPOSIT ACCOUNTS

Section A

General

1. Amounts included—Civil Court deposits consist of sums which are either paid into Court or paid into the Treasury under the orders of the Court with the intention that they should be paid out again either to the depositor or to a third person and should not be finally credited to Government until they lapse to Government under Article 206, Civil Account Code, Volume I. Civil Court Deposit Accounts relate to all deposits other than those which may properly be included in Sheriffs Petty Accounts. The large majority of such items are decretal amounts; a list of other items which may be included in these accounts is given in Schedule A to these rules.

2. Cash and voucher systems—The system of accounts varies according as the Court is ordinarily permitted to receive and repay deposits in cash or is required to carry out both transactions through the Treasury. These two systems, known as the cash and voucher systems respectively, are described in Sections B and C which prescribe the different classes of Courts in which each system is to be followed. The rules given in this section apply to all Courts alike.

3. Bailiffs' note-books and their checking—In order to watch the return and execution of warrants, etc., entrusted to the Execution Bailiffs and to see on what dates the amounts were realised by them and paid into the Treasury, each Execution Bailiff shall maintain a note-book in the form prescribed in Schedule B to these rules. This note-book shall be printed in Vernacular.

Note—The note-books of execution bailiffs will be checked as laid down in Note I to Rule 23 of the Sheriff Petty Accounts Rules with the modification that such checks will be performed monthly by the Superintendent or the Clerk of Court as the case may be and quarterly by the Presiding Officers in the case of accounts maintained in Courts of District Judge and Senior Subordinate Judge and in a Small Cause Court; and monthly by the Presiding Officers of all other Courts. Where there are more Courts than one situated in the same building, or in close proximity at outlying stations, the note-books should be checked by the Senior of the Presiding Officers.

4. Particulars of the warrant to be entered in Bailiff note-book—Before a warrant is handed over to the Bailiff for execution its particulars should be entered in columns 1 to 9 of his note-book by the Nazir. The remaining columns should be completed by the Bailiff or the Nazir, as the case may be, after the execution of the warrant.

Note—Rules 3 and 4 also apply to Process Servers who are entrusted with the execution of warrants.

5. Stamp or receipts—If the amount to be receipted on the payment voucher exceeds Rs. 20 the claimant will be required to affix a 10 n. P. revenue receipt stamp.

Note—In cases in which joint interests are involved a deposit repayment voucher for a sum exceeding Rs. 20 should be held to be sufficiently stamped if a single receipt stamp is affixed to it even though it may be receipted by more than one person.

6. Separate ledger for Courts mentioned in Section B—Each of the Courts mentioned in Section B Rule 11 shall have a separate personal ledger account for its deposits distinct from that maintained for the Sheriffs' Petty Accounts.

7. Initial deposit by applicant in Insolvency cases—Under Rule 53 of Chapter 4-B, Rules and Orders, Volume II, the initial, deposit made by an applicant for adjudication as insolvent is to be shown as a deposit under these rules. Insolvency Courts exercising powers of summary administration may also act as receivers of the Insolvents' estate.

Separate registers with regard to such sums may be maintained provided the Nazir or Cashier remains responsible for the accounts and combines these with the rest of the Civil Court Deposit Accounts at the end of the month.

8. Separate accounts for each Court—There will be a separate set of accounts for each Court, and the Presiding Officer of each Court will be personally responsible for the supervision of the accounts of his own Court (in the absence of special permission from the High Court to delegate his duties). When an Additional Judge is appointed to a Small Cause Court, a separate account will be opened, and there will also be a separate account for the Court of Registrar.

9. "Nazir" Defined—The term "Nazir" in these rules includes a Cashier and a Naib-Nazir.

10. Money orders—Money orders addressed to the Courts must be signed by the Presiding Officer and by no one else except another judicial officer appointed to discharge the duties of the Presiding Officer during temporary absence. It is absolutely forbidden for Superintendents, Clerks of Court or other ministerial officers to sign them. The Presiding Officer, at the time of receiving any money orders, shall first see that the Nazir has entered sufficient particulars thereof to identify the transactions in the "Court's Intermediate Register" and he will then both initial the "Intermediate Register" in respect of the transaction and sign the money order receipt before handing over the receipt to the postman and the money with the money order coupon to the Nazir for further disposal. The money order coupon shall be treated as the depositor's application and the procedure with regard to such applications shall be followed with regard to it. The Presiding

Officer must see that all items in the “Intermediate Register” are cleared by transfer entries to the appropriate “Register of Receipts” on the day of receipt if possible on the next month and initial both the “Intermediate Register” and the “Register of Receipts” in verification of this having been done by the Nazir.

Section B

The Cash System

11. Courts following cash system—This system is to be followed in the Courts of Small Causes at Amritsar and Delhi, and in all Courts situated at stations where there is no Treasury or Sub-Treasury. The Court of Small Causes at Simla follows the system prescribed in Section C.

12. System of accounts—The accounts to be maintained in these Courts are in the main the same as those laid down in the rules for Sheriffs Petty Accounts to which reference will hereinafter be made as the Sheriffs Petty Accounts Rules. The principal points of difference are—

(a) The audit authorities are required to check the disposal of all Civil Courts deposits, and a detailed return of all receipts and payments must accordingly be made to the Accountant-General (Rules 36 and 37).

(b) In certain cases repayment may be made by cheque instead of cash (Rules 22 and 26), and these repayments have to be treated differently from withdrawals from the Treasury made under the Sheriffs’ Petty Accounts Rules.

13. Registers and Forms—A detailed list of the registers and forms to be maintained is given in Schedule B to these rules. There are three registers, *viz.*, “Register of Receipts” “Register of Disbursements,” and “Cash Book,” in the same forms as those prescribed by the Sheriffs Petty Accounts Rules with a difference in respect of the “Register of Disbursements” in which the payment column is sub-divided into two columns “cash” and “treasury” for recording cash and cheque payments separately for facility of posting in the “Cash Book”. These registers must be kept separate from those of the Sheriffs’ Petty Accounts.

Receipt of Deposits

14. Application for deposit—When a deposit is tendered by a depositor in person, he will present an application to the Court. This application will be verified from the judicial record of the case concerned by the Ahlmad and if it is in order, he shall pass it on to the Nazir. The Nazir shall then fill in columns I to 7 of the “Register of Receipts” and prepare a “Receipt” on the foil and counter-foil on the prescribed form and he shall also note on the applications over his initials the serial number of the entry in the “Register of Receipts”. The Nazir shall then produce the depositor and these documents before the Presiding Officer who, if he approves the deposit, shall initial column 8 of the “Register of Receipts”, hand over the foil of the “Receipt” to the depositor, and receive the money from him. He shall then pass on the money and the application to the Nazir for further action. If he does not approve the deposit, he shall cancel, over his own

signature, the entries which have been made by the Nazir in all these documents including the register.

Note—Entries of deposits in the “Register of Receipts” will be numbered in a separate series for each official year.

15. Deposits by Bailiffs and Court Auctioneers—When a deposit is made by a Bailiff or a Court Auctioneer, he shall put in a similar application. The receipt will be granted to him, but will show the deposit as made on behalf of the judgment-debtor. Receipts granted to bailiffs will be pasted in their note books.

16. Deposit by cheque or Remittance Transfer Receipts—When a deposit is made through the post by cheque issued by Government Departments or by remittance transfer receipts, the accompanying letter will be treated as the application, and the “Receipt” will be sent to the depositor with an endorsement showing the manner of remittance. The cheque or remittance transfer receipt will be sent to the treasury the same day, the Nazir’s accounts being balanced by showing the amount as paid into the treasury in the manner provided for remittances of surplus balances in Rules 27 and 28. Particulars of the cheque or R. T. R. shall be entered in the “Intermediate Register” as laid down in Rule 10.

17. Deposit by money order—When the deposit is received by money order, the money order coupon will be treated as the application. A “Receipt” will be drawn up and will be attached to the coupon for being placed on the judicial record. All money orders addressed to the Court will be received by the Presiding Officer as laid down in Rule 10.

18. Deposits in case of prohibitory orders against salaries of Crown and Railway servants—Deposits in Courts which maintain accounts according to the cash system in this section, in respect of prohibitory orders issued by them against salaries of Government servants, railway employees, etc., will be made as follows:—

(i) When a Government servant or a railway employee, etc., is paid by an office which is situated in a station other than that at which the Court issuing the prohibitory order is located, the salary disbursing office must remit the amount to the Court by postal money order, the postal money order commission being deducted from the amount specified in the attachment order.

(ii) Where a Government servant or railway employee, etc., is paid by an office which is situated in the same station at which the Court issuing the prohibitory order is located, the salary disbursing office must pay the amount to the Court in cash or remit it by postal money order in the manner laid down in (1) above.

(iii) Presiding Officers of Courts shall endorse all prohibitory orders with clear instructions, that is (i) or (ii) above, as the case may be, to guide salary disbursing offices how to pay into their Courts the money attached.

Payments

19. Entry of payments—All payments made from these deposits shall be entered in the “Register of Disbursements” and also in the appropriate column of the “Register of Receipts”.

20. Mode of cash repayment—When an application for repayment of deposits is made to the Court, the Nazir shall check the claim with reference to the entry in the “Register of Receipts”, and if the balance be sufficient, he shall prepare a “Voucher” (Civil Account Code Form No. 27 or Punjab stereo A and T Form No. 261) and have it signed by the Presiding Officer of the Court concerned. He will then take the payee’s receipt, duly stamped according to Rule 5, and pay the amount out of his current receipts. The payment will be recorded in the “Register of Disbursements” with full details of the original deposit in columns 1 to 3, and a note of the date and the amount of the repayment will be made, at the same time, in the “Register of Receipts” against the original receipt entry.

21. Responsibility of Presiding Officer about repayments—All re-pay ments of such deposits to the parties concerned shall invariably be made in the presence of the Presiding Officer who will also be responsible for seeing that the amounts are paid to the proper claimants and that the entries made in respect of these transactions in the appropriate registers are duly supported by his initials (as required by Rule 23) before payment is made.

22. Repayments by cheques—If the balance of the current receipts is not sufficient to meet a demand, repayment shall be made by means of a “cheque” on the Treasury in favour of the actual claimant, signed by the Presiding Officer, the number and date thereof being endorsed on the “Voucher” (see Rule 20) as follows:—

“Paid by cheque No. , dated.”

23. Repayments to be entered in proper registers—All repayments of deposits, whether made from current receipts or by “cheque” on the Treasury against surplus collections remitted to it, shall be recorded in the “Register of Receipts” and the “Register of Disbursements” as in Rule 20 under the initials of the Presiding Officer.

24. Instruction to be followed when authorising payment—When authorising payment, the Presiding Officer signing the “voucher” or the “cheque” shall carefully observe the instructions contained in Articles 201, 202, 210, Civil Account Code, Volume I, which are summarised as follows:—

“(a) A person claiming refund of a deposit must produce an order of the Court or authority which ordered acceptance of the deposit; this order the Presiding Officer will compare with the entry in the Register of Receipts, and, if the balance be sufficient, he will take the payee’s receipt, made payment, and record it at once, under his initials both in the Register of Disbursements from which a daily total is carried to the Cash Book and in that of receipts noting in both also the date and the amount of the repayments”.

“(b) In order to avoid the inconvenience and risk which accompany the payment of money upon proceedings recorded in the vernacular languages, and to ensure caution in the issue of such orders, the Government have directed that every order issued by a Court or office for the payment of money from a Government Treasury shall be in English, unless the Presiding Officer is unacquainted with that language. If the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment shall be both in the vernacular and in English.”

He will further see that each application for repayment is duly cancelled over his signature so that a second payment cannot be made.

25. Voucher for cash payment to be stamped “paid”—All voucher paid by the Nazir out of receipts shall be stamped “paid” by himself.

26. Repayment by transfer credit—In the case of repayments to be made by transfer credit to Government account, cheques will be prepared in the manner laid down in Rule 22. Such cheques will be drawn in favour of self and endorsed—

“Received payment by transfer credit to” This is as laid down in Note 2 to Article 26, Civil Account Code, Volume I, which runs “When a public officer sends a cheque to a Treasury not for cash payment, but for credit of its amount in the Treasury accounts, he must, before endorsing the same, add the words ‘Received payment by transfer credit to’ . . Omission to do this facilitates fraudulent appropriation of money.”

The particular head in the Government accounts to which the credit is to be afforded by transfer will be noted both in the “Register of Receipts” and in the “Register of Disbursements.”

Transaction with the Treasury

27. Surplus money to be sent to Treasury by post—Whenever the amount of deposit in possession of the Court, other than the Courts of Small Causes at Amritsar and Delhi, is in excess of Rs. 500 by Rs. 10 or more; such excess shall at once be remitted to the Treasury by postal money order, commission being charge to contingencies for which a small advance will be made to the Court by the Senior Subordinate Judge out of the permanent advance sanctioned for him under Article 93, Civil Account Code, Volume I. A memorandum in the form prescribed in Rule 34 of the Sheriffs’ Petty Account Rules with a challan (Stereo A and T Form No. 192) in duplicate shall be despatched by post to the treasury officer who shall sign it and return one copy of the challan to the Court. The number and date of the challan should be noted on the money order coupon by which the money is remitted.

28. Surplus money to be sent to Treasury by post—The same procedure shall be adopted in the cases of the Courts of Small Causes at Amritsar and Delhi except that deposits in excess of Rs. 1,000 will be remitted to the treasury, but not by money order.

29. Remittance to Treasury by cheque or Remittance Transfer Receipt—When a deposit is made by cheque issued by Government departments, or by R. T. R., under Rule 16, this should

be sent to the Treasury in the manner provided for the remittance of surplus balances in Rules 27 and 28, and will be shown as such in the “Cash Book.”

29-A. Balance to be credited in Treasury at the end of the month—The balance in the hand of the Nazir at the end of the month should be remitted to the treasury so that it may be included in the treasury accounts for that month with a memo, as prescribed in the Sheriffs’ Petty Accounts Rules. The date for closing the monthly accounts at the outlying Courts, should be so fixed as to admit of the remittance (made through money order or otherwise) being included in the balance of the treasury on the last working day of the month. The procedure for remittance will be the same as described in Rules 27 and 28.

30. The Treasury Account will be a personal ledger account—The treasury account will be a personal ledger account as provided in the Sheriffs’ Petty Account Rules, Section IX, and will be verified as provided in Section X of those Rules with the necessary modifications.

31. Register of uncashed cheques—In order to make the figures shown in the books of the Court agree with the Treasury balance it will be necessary to make a list of uncashed cheques. For this purpose the Court will maintain a “Register of uncashed Cheques” showing all cheques issued during the month, and those which have actually been cashed or adjusted. The latter will be taken from the “Treasury Pass Book.”

32. Statement of uncashed cheques to be shown in cash book—The amounts of the uncashed cheques will be totalled. A statement will then be shown in the “Cash Book” as follows:—

Rs.

Actual Treasury balance	..... ...
Deduct for uncashed cheques	..... ...
Balance in hand of	..... ...
“(To be remitted on the		
(in case of outlying Courts)		

Total	
-------	----------------	--

The last total should agree with the current total balance of the Court.

Daily supervision of accounts

33. Mode of supervision—The daily supervision of accounts will take place exactly in accordance with the Sheriffs’ Petty Accounts Rule—Section VII.

34. Matters requiring special attention of the Presiding Officer— (i) The Presiding Officer should pay special attention to two matters. He must see that all amounts received by money order are promptly brought to account and he must also see that all cheques and R. T. Rs. are sent to the Treasury as soon as received.

(ii) The Presiding Officer must satisfy himself every day of the correctness of the balance in the “Cash Book”.

He should see that—

(a) the excess amount over the prescribed limit when necessary and the entire amount of cash in the hand of the Nazir on the last working day of the month is positively remitted to the treasury;

(b) that a reference to the treasury receipt is quoted against the relevant entry in the Cash Book and that the receipt is pasted in a separate guard file.

35. Applications to be returned to Ahlmad for inclusion with the judicial records—After attestation, the applications will be returned to the *Ahlmad* for inclusion with the judicial records concerned.

Monthly Returns

36. Monthly submission to the Treasury of extracts from Register of Receipts—As soon as the Register of a month are closed and the Treasury Pass Book has been received, the Presiding Officer of each Court will submit to the Treasury Officer:—

(i) An extract from the “Register of Receipts” in form C. A. C. Form No. 28 which should be written up day to day, so that there may be no delay in sending it at the close of the month.

Note—At the end of every quarter, the Presiding Officer of the Court shall certify that he has personally and carefully examined the register and that the entries are made with the utmost care and regularity.

(ii) *Monthly submission to the Treasury of list of repayments with payees’ receipts*—A list of repayments of deposits made during the month in form C. A. C. Form No. 47 supported by receipts of the payees duly stamped when in excess of Rs. 20. This list will include payments

made by the Court under Rule 20 and payment made by the Treasury on cheques under Rules 22 and 26, the number of the cheque and the word “cheque” being noted in column 4 of the list.

(iii) *Memorandum of adjustment*—A duly signed memorandum of adjustment in the following form:—

Rs. N. P.

A—Opening balance

(As per treasury column of the Cash Book) Deposits received during the month of as shown in the extract from the “Register of Receipts” submitted

Uncashed cheques (if any) _____

Total _____

B—Deposits repaid during the month as

per list submitted.

Balance in Treasury. _____

Total _____

(Signed) A. B.

Care shall be taken to see that the total of A is equal to the total of B as it ought to be.

37. Treasury Officer will forward the returns with cheques paid by him—The returns received from Courts will be transmitted by the Treasury Officer to the Accountant-General in original, the cheques paid by the Treasury Officer being attached to the returns with a covering is showing the number and amount of each cheque.

Lapses

38. What amounts lapse. Statement of lapsed items to be sent annually. Lapsed amounts not to be paid by Nazir—In accordance with the provisions of Article 206, Civil Account Code, Volume I, and in partial modification thereof as sanctioned in Punjab Government Notification No. 11110-B, dated the 9th April, 1924, in respect of the Punjab, and in letter from the Under-Secretary to the Government of India, Finance Department, to the address of the Chief Commissioner, Delhi No. 3308-A, dated the 15th August, 1924, in respect of Delhi, all deposits not exceeding five rupees unclaimed for one whole account year, balances not exceeding five rupees of deposits partly repaid during the year then closing and all balances unclaimed for more than three complete account years will, after the close of March in each year, be credited to

Government by means of transfer entries in the office of the Accountant-General. A statement of deposits and balances thus lapsing shall be prepared by the Nazir immediately after the 31st March each year in form C. A. C. Form No. 29 and, after having been checked by the Presiding Officer, submitted to the Accountant-General through the Treasury Officer. Amounts shown in this statement shall not thereafter be paid by the Nazir. They shall be paid by the treasury with the sanction of the Accountant-General according to the procedure laid down in Articles 207 and 208, Civil Account Code, Volume I.

39. Clearance register to be sent along with lapsed statement—Along with the statement of lapses each Court shall also furnish the Accountant-General, through the Treasury Officer, with a list of balances still outstanding; of the second preceding year. This list is prepared in form C. A. C. Form No. 28 after changing its headings and is called the “Clearance Register”. The deposits reported for lapse should be excluded from the “Clearance Register”. To this “Clearance Register” should also be transferred any items in the last preceding clearance register but one that are for special reasons not allowed to lapse to Government while the bulk of the outstandings in it so lapse.

Section C

Voucher System

40. Courts which follow voucher system—These rules apply to all civil Courts than those mentioned in Section B; that is, they apply to Courts of District Judges, the Court of Small Causes at Simla, and to all Courts of Subordinate Judges at the headquarters of a district or at stations where there is a Treasury or a Sub-Treasury.

41. Principle of the system explained—The principle of this system is that laid down in Article 209, Civil Account Code, Volume I; that is, it is intended that these Courts should neither *receive nor pay* out money, but that all deposits should be paid into the treasury on documents signed by the Presiding Officer of the Court, and all payments should be made by means of vouchers on the Treasury.

42. Exceptions—Certain exceptions, however, have to be made in the case of money received by the Court by money order or collected. Special provision for such cases is made in these rules, the principle being that the money must be paid into the Treasury by the Court on the same day. The Presiding Officer is responsible for seeing that this is done.

43. Register of Receipts—Only one register will be maintained under the Voucher System and that is the “Register of Receipts” which is slightly different to the one maintained for Sheriffs’ Petty Accounts and for the Cash System of Civil Court Deposits; it is reproduced in Schedule B to these rules. The important point to bear in mind is that this register is primarily a record of challans and vouchers issued and not of actual cash transactions.

44. Application for deposit: How to be dealt with—When a deposit is tendered by a depositor in person, he will present an application to the Court. This application will be verified from the judicial record of the case concerned by the *Ahlmad* and if it is in order, he shall pass it on to the Nazir. The Nazir shall then fill in columns 1 to 7 of the “Register of Receipts” and prepare a

“challan” in duplicate. The Nazir shall then produce the depositor and these documents before the Presiding Officer who, if he approves the deposit, shall sign the challan in duplicate after initialing the amount in column 7 of the “Register of Receipts” and then hand over to the depositor his application and the challan in duplicate and warn him that he must make the deposit and present the three documents at the Treasury himself and must not do so through any Court official. If the Presiding Officer does not approve the deposit, he shall cancel, over his own signature, the entries which have been made by the Nazir in all these documents including the register.

45. Return of application by the Treasury—On receipt of the money by the Treasury, one copy of the challan will be returned to the depositor duly signed by way of receipt and the other copy will be retained by the Treasury. The application will be returned by the Treasury to the Court concerned direct after the number and date of the entry in the Treasury Receipt Register (Form No. 43, C. A. C. Volume II) have been noted thereon.

46. Remittance to Treasury of money received by money—When money is received by money order and dealt within the “Court’s Intermediate Register” as provided in Rule 10, the Nazir will prepare a formal application and the necessary challan in duplicate, fill in columns 1 to 7 of the “Register of Receipts”, and remit the money to the Treasury after the Presiding Officer signs the application and the challans in duplicate, and initials the amount in column 7 of the “Register of Receipts”.

47. Deposit by Bailiffs or Court Auctioneers—When money is to be paid in by a Bailiff or a Court Auctioneer, he should be required to pay the money into the Treasury himself as if he were a private depositor. The copy of the challan returned by the Treasury to the Bailiff by way of receipt should be pasted into his note-book.

Note—When money is realized by a Bailiff on a warrant issued by a Court not situated at the headquarters of the Process Serving Agency to which he is attached the challan will be prepared in triplicate by the Local Process Serving Agent and signed by the Officer in charge of the Agency. On receipt of the money, the treasury will retain one copy of the challan, return the second copy to the Bailiff and forward the third, after noting thereon number and date of the deposit in the books of the treasury, to the local Process Serving Agent for transmission to the Court concerned so that the deposit may be entered in the Register of Receipts maintained in that Court.

48. Money received to be sent immediately to the Treasury—All money received under Rule 46 must be paid into the Treasury on the same working day, or on the morning of the next working day if received after the closing hours of the Treasury.

49. The names of both the actual depositor and be person on whose behalf the deposit is made should be entered—Where money is received either by money order or through a Bailiff or Court Auctioneer, the words “By money order” or “Through Bailiff” or “Through Court Auctioneer,” as the case may be, should be entered in column 5 of the “Register of Receipts” “beside the name of the person from whom the money is received. The Presiding Officer will then be responsible for checking the Treasury receipt numbers and dates of these items with the

challans received back from the Treasury, which should be laid before him on the following day. He should initial column 9 of the “Register of Receipts” in token of this check.

50. Treasury Receipt Number and date to be entered in Receipt Register—When the application is received back from the Treasury, the Nazir will enter the treasury receipt number and date in column 8 of the “Register of Receipts” and the Presiding Officer will initial column 9 after verification. The application will then be placed on the judicial record of the case by the *Ahlmad* concerned.

51. Deposits in *re* prohibitory orders issued against salaries of Crown and Railway servants—Deposits in Courts which maintain accounts according to the voucher system in this section, in respect of prohibitory orders issued by them against the salaries of Government servants, railway employees, etc., will be made as follows:—

(i) Where a Government servant or railway employee, etc., is paid by an office which is situated in a station other than that in which the Court issuing the prohibitory order is located, the salary disbursing office must remit the amount to the Court by postal money order, the postal money order commission being deducted from the amount specified in the attachment order;

(ii) Where a Government servant or railway employee, etc., is paid by an office which is situated in the same station at which the Court issuing the prohibitory order is located the salary disbursing office must deposit the amount in the local treasury or sub-treasury as a “Revenue Deposit” on a challan prepared by the salary disbursing office in triplicate; one copy of the challan will be retained by the treasury or sub-treasury for record, one copy will be returned by the Treasury Officer to the salary disbursing office as a receipt, and the third copy will be forwarded by the Treasury Officer to the Court issuing the prohibitory order with the number and date of the treasury deposit noted on it to enable the Court to make the necessary entries in its “Register of Receipts” and place the challan receipted by the treasury or sub-treasury on the judicial record of the case.

Presiding Officer of Courts shall endorse all prohibitory orders with clear instructions, that is (i) or (ii) above as the case may be, to guide the salary disbursing offices how to pay into Courts the money attached.

Payments by Voucher

52. Mode of payments—No separate register for recording repayment of Civil Court deposits will be maintained by the Nazir of the Court. On receipt of an application for the repayment of such deposit, the Nazir of the Court will verify the item from the “Register of Receipts” and put up the application along with the register and the original record, if not already consigned to the record room, for orders of the Presiding Officer. After orders for repayment are passed by the latter, the nazir will prepare a voucher in form “C. A. C. Form No. 27,” enter the particulars of repayment in the “Register of Receipts” against the relevant item and will get both the register and the voucher signed by the Presiding Officer of the Court concerned. He will then deliver the voucher along with a memo showing brief particulars of payment to the payee for drawing money from the Treasury and place the application and the payee’s receipt for the voucher on record. The Treasury Officer will return the memo to the Court after recording thereon the

number and date of the Treasury voucher and these particulars should be noted against the entry of payment in the “Register of Receipts” over the signature of the Presiding Officer of the Court.

53. Duplicate voucher—If a second claim is presented for the amount shown in the “Register of Receipts” as paid a duplicate voucher may, if necessary, be issued to the payee after obtaining a non-payment certificate from the Treasury Officer,—*vide* Article 16, Civil Account Code, Volume I. This voucher should be distinctly marked “Duplicate.” A note regarding the issue of the duplicate voucher should be recorded against the item in question in the “Register of Receipts” over the initials of the Presiding Officer.

54. Voucher forms should be supplied in book form, stitched and machine numbered—Vouchers in form C. A. C. Form No. 27 are often supplied in unbound form. The Courts should not accept vouchers in form C. A. C. Form No. 27 except in book form stitched and machine numbered.

55. Repayment by transfer credit to Government Account—In the case of repayment to be made by transfer credit to Government account, the voucher will be prepared by the Nazir in the same way as laid down in Rule 52 but signed by the Presiding Officer of the Court who should not distinctly on the voucher.

“Received payment by transfer credit to.” (specifying the appropriate head of account). On receipt of the voucher, the Treasury Officer will make the necessary entries in his account by “debit to deposit” and credit to the head specified in the voucher entering the amount in the relevant receipt schedule. Such voucher need not be stamped even though the amount involved exceeds Rs. 20.

Returns

56. Returns to be prepared by Treasury Officer—All returns in connection with the receipt and repayment of deposits for submission to the Accounts Office will be prepared by the Treasury Officer and not by the Nazir of the Civil Court concerned.

57. All registers of Civil Court deposits and blank forms of the vouchers for repayment of deposits (form S. T. R. 41) shall be kept under lock and key.

CIVIL COURT DEPOSIT ACCOUNTS

Schedule A

List of Items which may Properly be Included in Civil Court Deposit Accounts

1. Money paid into Court by parties in anticipation of judgment.
2. Pre-emption money.
3. Decretal amounts paid in by judgment-debtors or by their superior officers, when their pay is attached, or by other Courts, on attachment of a decree.

4. Amounts realised in execution by Bailiffs or Court Auctioneers.
5. (Insolvency Court only): Advertisement charges and realisations from estates summarily administered.
6. (District Courts only): Compensation for land acquisition deposited by Collector.
7. Deposits for Court-fee in Probate, Letters of Administration and Succession Certificate cases.
8. Compensation deposited with District Judges or Subordinate Judges appointed as Commissioners under the Workmen's Compensation Act.
9. Deposits under the Punjab Relief of Indebtedness Act.
10. Security required by a Civil Court and deposited by a party to a suit.
11. (District Courts only): Money realised in liquidation proceedings when this is not paid into an account opened by the Liquidator with the State Bank of India.
12. Any other amount received by a Civil Court in a case and cannot be disbursed immediately, provided that in no case will money be deposited in these accounts which under other rules is straightaway to be credited to Government revenues.

Note—No Court should receive money unless it is authorised to do so other By-law or by the rules of the High Court and in the absence of express authority, and of full particulars the deposit should be refused, otherwise, difficulties may arise over refunds. All money received must be brought to account. In particular, it should be noted that:—

- (i) the taking of security in cash from subordinate official is absolutely forbidden; and
- (ii) Guardianship Courts are not allowed to take money into deposit on behalf of minors, Guardians frequently try to deposit money with the Court. They should be required to deposit it with an approved Bank in accordance with the rules on the subject. Other persons should be directed to make payment to the guardians.

CIVIL COURT DEPOSIT ACCOUNTS

Schedule B

List and Specimens of Registers, and Forms to be Maintained or Used by Courts in Civil Court Deposit Accounts

1. Note-Book of Execution Bailiff.
2. Register of Receipts (Cash system).
3. Register of Receipts (Voucher system).

4. Register of Disbursements (Cash system).
5. Cash-Book (Cash system).
6. Receipt form (Cash system).
7. Voucher form (Cash and Voucher systems).
8. Cheque (Cash system).
9. Challan form (Cash and Voucher systems).
10. Register of uncashed cheques (Cash system).
11. Treasury Pass Book (Cash system).
12. Form No. 28, Civil Account Code, Volume I (Cash system).
13. Clearance Register (Cash system).
14. Form No. 47, Civil Account Code, Volume 11 (Cash system).
15. Form No. 29, Civil Account Code, Volume I (Cash system).
16. Form No. 30, Civil Account Code, Volume I (Cash and voucher system).
17. Intermediate Register (Cash and Voucher systems).
18. Stock book of forms of

Note—Forms No. 1 to 18 are not being published here.

1. Words “of Punjab” substituted for the words “in Council”.