

**CHAPTER 8**  
**CIVIL COURTS ACCOUNTS**  
**PART A.- GENERAL**

1. The institution of the local audit department does not relieve officers of the duty of supervising nazirs, cashiers or other clerks in regard to their fiduciary duties 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 receipt 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 officers who are primarily responsible for the due performance by them of these duties.

Responsibility of  
 Judicial officers  
 for supervision.

2. 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.

Personal  
 responsibility of  
 officers for loss  
 caused by  
 negligence of law  
 and rule, or  
 supervision.

An extract of Punjab Government circular letter No. 25070(Fin.-Genl.), dated the 15<sup>th</sup> July, 1945, 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 30<sup>th</sup> 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 minimized.”

Periodical inspection of a accounts instructions repecuniary transactions.

3. 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.

Checking of registers relating to pecuniary transactions by the presiding officers.

4. 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.

Special attention towards state of registers and accounts of Nazirs.

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

6. (a) 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.

Pecuniary transaction with litigants should be taken up thrice a day.

(b) 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 –

Public notice as to monetary transactions Court.

- (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. 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.

Postal Money Order: Money received during absence of the presiding officer.

Daily checking of  
Cash Books.

8. 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:-

Account	By whom maintained	Authority
Sheriffs Petty Account	Civil Nazir, or Naib-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 Account in District and Sessions Courts and Court of Small Causes at Amritsar	Examiner, or senior copyist where no examiner exists.	Chapter 17, Volume IV, Rule and Orders
All other items, e.g., pay of staff, contingency, etc.,	Civil Nazir, or Naib-Nazir or Cashier, as the case may be	Punjab Government Circular letter No. 42003 (Fin.-Genl.), dated the 9 <sup>th</sup> December, 1935 (Article 32-C, Civil Account Code, Volume I).

Checking in the  
Court of District  
and Sessions  
Judge.

9. 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.