

PART D.- SHERIFFS' PETTY ACCOUNTS.
SECTION I.- Systems of Accounts

1. Sheriffs' Petty Accounts relate to sums received by Officers-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.

Items included.

2. 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.

Accounts to be sent to Treasury daily and at the close of the month.

3. (a) 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 principle registers of receipts and of disbursement known as "Register of Receipts" and "Register of Disbursement". There is also a "Cash Book".

Registers.

(b) 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 and they occur. *i.e.*, the number of receipts issued should be serially noted in column 2 of the register. Whenever any

How entries in the Register of Receipts are to made. Progressive total and balances.

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 years 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".

Progressive
totals of
payments.

(c) 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 totaled up and the progressive totals of daily payments should also be made beneath the daily total till the end of the month.

Cash Book.

(d) (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.

Entries in
Cash Book
of payments
into and
withdrawals
from
Treasury.

(ii) 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 “Office-in-charge”.

(iii) 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.

Comparison of Cash Book with Treasury Pass Book.

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

Duties of the Officer in-charge.

- (i) to see that no payments are made except against deposits shown 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. 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.

Personal Ledger Account in the Treasury.

6. 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.

Proper forms and registers to be maintained.

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.

Money,
orders
Intermediate
Register.

7. 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

Classes of
agencies.

8. 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 headquarters of a district. The 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. 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.

Local agent.

10. 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.

Control over agencies.
Delegation of duties.

11. (a) 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

Security.

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)	... 1200

[2][Note Deleted]

Duties of
Civil Nazir.

(b) 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. 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.

Inspection of accounts by inspecting officers.

SECTION III-Receipts of processes and Deposits by the Agencies

13. When an application involving a deposit in the Sheriff's 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, I 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 togetherwith 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.

Applications for deposit: How to be dealt with.

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 traveling expenses and (3) the amount deposited for diet-money or subsistence allowance, and these details must be copied into the "Register of Receipts".

14. 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,

Applications for deposit: How to be dealt with.

The application should be returned to the Court concerned for record. The counterfoil receipts will be retained by the agent and produced for audit.

Procedure when a Court is far from the Court of Senior Sub-Judge.

15. 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 counterfoils 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 counterfoils 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.

Processes for service within the district to be sent to local agent.

16. 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.

Process for service in another district.

17. 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. 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.

Steps to get back money if process not served.

NOTE 1.- 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_ Tehsil/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:-

Periodical checking of the register to ensure that, all sums are un-served processes have been duly received and accounted for.

"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.- Process received for service from other districts are entered in the relevant volume of the Register; Form No. 6 in Schedule B is this Part of the Chapter.

Processes received for service from other districts to be entered in register Form No. 6.

19. Processes issued by a Court sitting at the head-quarters 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

Service of processes within the jurisdiction of local agent.

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*

Procedure when processes and money are delivered to process-servers.

20. 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".

[³No process-server should have more than Rs. 200/- in hand at any one time.]

21. When a process-server pays diet money to a witness, he shall take the receipt of the actual payee in column 8 of his note-book as well as on the back of the original copy of the process on which service is endorsed. The payee's acknowledgement should invariably be verified by one or more respectable witnesses, the date and signature of the serving officer being added. To minimize the risk of mis-appropriation 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.

22. 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".

Procedure when processes are returned served by the process-server.

23. 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 Receipts" 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".

Procedure when processes are returned unserved.

NOTE 1.- With a view to seeing that rules 20 to 23 are complied with, the process-server's 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 results of these checks should be recorded in the following form:-

Checking of process-server's note-books.

Month of _____

"Certified that I have personally checked the accounts for the _____

Quarter ending _____

and am satisfied that they are correct and in order except as follows:-"

NOTE 2.- 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".

Local agent to see that money is duly accounted for in the case of unserved processes.

SECTION V.- Transmission of processes money between agencies

24. Processes issued by a Court situated within the limits of one Tehsil (Whether it be the headquarters Tehsil or an outlying one) for service on a person residing within the limits of another tahsil in the district will be made over

Processes sent by one agent to another in the same district.

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 Tehsil 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".

Processes sent by one agent to another in the same district.

25. 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.

Amount to be sent by money order.

26. 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 the rule 20 (b), (c) and (d) under section IV shall cause the process to be served and the amount disturbed 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 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-in-charge 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 of process transmitted under this rule have brought on to the "Register of Receipts".

27. 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 "Registered 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".

Procedure in case of non service.

28. 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.

Certificate of service or non-service.

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. 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."

Refund of deposits payment order. Undisbusbursed diet-money to be sent by money orders.

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 judgement 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 be 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 submitted service.

Payment order: Renewal and lapping.

30. The Court's payment order referred to tin 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 received payment, revalidate the order by the following endorsement:-

Renewed __

Signed _

Dated __

Daily checking of the entries in the Receipt Register.

31. 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 counterfoils of receipt issued and, after satisfying himself of their correctness, should set his initials against each entry in column 8 of the "Register of Receipts".

Daily attestation of entries by Officer-in-charge: Certificate as to correctness of accounts for the period when officer was absent.

32. 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, the 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. Payee's receipts received through the post office for amounts sent by money orders order 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 the inserted in column 6 of the "Register of Receipts".

Money order coupons and payee's postal receipts to be kept in guard file and reference to their number given in proper registers.

SECTION VIII.-Dealings with the Treasury

34. [4] [1] 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. 20,000 or more and that of a Sub Division Agent is Rs. 10,000 or more, the surplus over Rs. 20,000 and Rs. 10,000, 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 received by the Treasury Officer or the Sub-Treasury Officer, as the case may be:-]

Remittances to Treasury. Documents to accompany.

(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 of sub-treasury in accordance with the procedure indicated above.

Withdrawals
from Treasury.

35. On the other hand, in the rare cases when the balance in the hand of the Nazir falls below the amount required 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 nothing 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.

Transactions
with Treasury
to be entered
only in cash
Book.

36. 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 deplete or increase the amount in hand of the Nazir. These transactions will be shown in the manner prescribed in rule 3(d) (ii).

Duty of Officer-
in-Charge.

37. 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, on 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 whether 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*

Personal Ledger
and Pass Book.

38. 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) 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.

Entries gross receipt and gross payments in Ledger and Cash Book.

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) 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.

Entries to be made when amount is withdrawn.

(c) 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 the 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:-

Reconciling difference between the Balances as shown in the Treasury's and Accounts balance sheets.

- (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 shown these balances in the balance sheet until the entry is cancelled by a corresponding credit at the treasury at the end of the month.

Delegation of lapsed deposits.

40. In addition to the 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 to 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*

Comparison of balances in the books of the agent and the Treasury Pass Book.

41. 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.

Working out balance List of unrefunded lapsed items.

42. 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 shown 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 Receipt" as under:-

	Rs.	P.
Opening balance	...	
Receipts for the month as	...	
Per "Register of Receipts"	...	
Total	...	
	...	

Payments for the month as shown in The "Register or Disbursements" (plus lapsed items which will appear in March only) ...	_____
Closing balance ...	_____
<i>Details</i>	
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 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. 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:-

Physical verification of balance in the hands of the Nazir.

"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 surprised inspections should also be made at frequent 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.

Monthly comparison Nazirs Balance with Treasury Pass Book. Certificate.

44. 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":-

Report to superior officers to be made in case of discrepancy not being reconciled.

"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.

Difficulties in the working of accounts to be reported to higher authorities.

45. 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*

Deposits to lapse after three years.

46. 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.

Statement of lapsed items to be prepared and sent to Treasury Officer at the end of March.

47. (a) 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) 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.

Certificate by Officer-in-charge on the statement.

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

One copy of the statement to be kept for audit.

(d) 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.

Reducing of balance by Treasury Officer.

48. 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.

Report *re*: lapsed items.

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 traveling 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 witnesses in the Civil Courts in Punjab:-

Serial No.	Classification of Employees	Head to which creditable
1	Employees of States other than the Punjab State	S. Remittance inter-State suspense A/C with-State.
2	Employees of Himachal Pradesh Government	S. Remittances Central H.P. Government suspense.
3	Employees of Central Government under the audit control of AGCR, New Delhi	S. Remittances Adjusting A/C between Central and Provisional Government, Account Between Civil and Civil. A/C between AGGR and Punjab. III 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 reorded, 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 witnesses 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 Services Rules (Punjab), Volume I, Part I, and by Supplementary Rule 12.

51. 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.

Forms of Receipts.

52. "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 Receipts forms in each book should, when received, be checked and a certificate to this effect recorded on the cover of each copy.

Custody and issue and checking of Receipt Books and Cheque Books.

53. 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.

Each page of register and account book to be paged and sealed and number of pages to be counted.

54. All Receipts and Sheriffs' Petty Accounts and blank forms etc., shall be kept under lock and key.

Custody of Registers and forms.

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 is 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 Sheriff's Petty Accounts will also be included in it.)

1	Date of receipt	
2	Number of each deposit	
3	No. of file of the case in which deposited	
4	Name of the Court and of the parties with name and Tahsil number of the village in which the file is to be kept	
5	From whom received	
6	Nature of deposit	
7	Amount of each deposit	Rs
8	Initials of Officer-in-charge	
9	Daily Total	
10	Date	
11	Amount of each payment	Rs
12	Initials of Officer-in-charge	
13	Date	
14	Amount of each payment	Rs.
15	Initials of Officer-in-charge	
16	Date	
17	Amount of each payment	Rs
18	Initials of officer-in-charge	
19	Total of payments	
20	Lapsed and credited to Government	
21	REMARKS	

FORM NO. 1
(Vide Rule 3.)

REGISTER OF RECEIPTS OF SHERIFFS PETTY ACCOUNT DEPOSITS AT THE AGENCY OF THE..... FOR THE MONTH
OF19 .

FORM NO. 2.
(Vide Rule 3.)
REGISTER OF DISBURSEMENTS OF SHERIFFS' PETTY ACCOUNTS DEPOSITED AT THE AGENCY OF THE.....FOR
THE MONTH OF19 .

DETAILS OF ORIGINAL DEPOSIT			Date of present payment	Yearly Serial No.	To whom paid	Amount paid	INITIALS OF		Daily total carried to Cash Book	Payee's receipt
Date of receipt	Number as per Register of Receipt	Amount of balance of deposit								
1	2	3	4	5	6	7	8	9	10	11
		Rs.				Rs.			Rs.	

FORM NO. 3
(Vide Rule 3.)

CASH BOOK OF SHERIFFS' PETTY ACCOUNTS SHOWING CASH BALANCE IN THE HAND OF THE NAZIR EACH DAY AT
THE AGENCY AT _____ FOR THE MONTH OF _____ 19 ____ .

Vol. II

1	2	3	4	5	6	7	8	9	10
	RECEIPTS			PAYMENTS			BALANCE		
Date	Particulars	Cash	Treasury	Particulars	Cash	Treasury	Cash (3-6)	Treasury (4-7)	Initials of the Officer-in-charge
1-4-37	Opening balance (1) Daily total as per register of receipts	Rs. .. 200	Rs. 4,000 ..	(1) Daily total as per register of disbursements.	Rs. 150	Rs. ..	Rs.	Rs.	
2-4-37	Total (1) Daily total as per register of receipts (2) From Cash ..	200 500 ..	4,000 .. 250	(2) Daily total as per register of disbursements. (2) Paid into treasury	150 100 250	50	4,000	
3-4-37	Total (1) Daily total as per register of receipts (2) Withdraw from treasury Total	700 280 150 1,130	4,250 4,250	(1) Daily total as per register of disbursements (2) For cash	500 530 .. 1,030 150 150	200	4,250	
							100	4,100	

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Ch. 8-D.

FORM NO. 4
(Vide Rule 3)
Form 65 C.A.C., Vol. II
TREASURY PASS BOOK FOR THE SHERIFFS' PETTY ACCOUNTS OF THE _

Dr. RECEIPTS				
Month	Date	Particulars of Receipts	Amount	Initials of Treasury Officer

Cr. Payments					
Month	Date	Particulars of cheque cashed		Amount	Initials of Treasury Officer
		Number of cheque	Number of Book		

FORM NO. 5
(Vide Rule 13)

<p>Receipt for deposit in Sheriffs' Petty Accounts in Agency at _____</p> <p style="text-align: center;">Counterfoil of Receipt.</p> <p>Book No. _</p> <p>Receipt No. _</p>	<p>Receipt for money deposited in Sheriffs' Petty Accounts in Agency at _____</p> <p>Book No. _</p> <p>Receipt No. _</p>																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Date</td> <td style="width: 30%;"></td> </tr> <tr> <td>No. of entry in register or receipts ..</td> <td></td> </tr> <tr> <td>Name of Agency</td> <td></td> </tr> <tr> <td>Name of depositor</td> <td></td> </tr> <tr> <td>Amount deposited</td> <td></td> </tr> <tr> <td>Signature of officer-in-charge</td> <td></td> </tr> </table>	Date		No. of entry in register or receipts ..		Name of Agency		Name of depositor		Amount deposited		Signature of officer-in-charge		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Date</td> <td style="width: 30%;"></td> </tr> <tr> <td>No. of entry in register or receipts ..</td> <td></td> </tr> <tr> <td>Name of Agency</td> <td></td> </tr> <tr> <td>Name of depositor</td> <td></td> </tr> <tr> <td>Amount deposited</td> <td></td> </tr> <tr> <td>Signature of officer-in-charge</td> <td></td> </tr> </table>	Date		No. of entry in register or receipts ..		Name of Agency		Name of depositor		Amount deposited		Signature of officer-in-charge	
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Name of Agency																									
Name of depositor																									
Amount deposited																									
Signature of officer-in-charge																									

FORM NO. 6
(Vide Rule Nos. 17 and 20)

Register of processes including warrants, etc., received from _____ Tehsil/District _____ with/without diet
of _____ of _____ by _____ the _____ Process-Serving Agent
Munadi-fee

Serial No.	1
Date of receipt of process	2
Name of the Court, Tehsil and District from which received.	3
Case No.	4
Name of Parties	5
Description of Process	6
Amount of Process-fee (Talbana) levied	7
Amount with detail of diet-money or Munadi-fee received with the process	8
Reference to correspondence Serial No. and date of Register of receipts (Form No. 1 Sheriffs' Petty Accounts Rules)	9
Purpose for which received	10
Name of person on whom process is to be served	11
Date fixed by the issuing Court for return of the process	12
No. and name of Process-Server or Bailiff by whom to be served or Tehsil or District to which sent for service together with abstract of immediate order	13
Date on which made over to Process-Server for service or on which sent to other District and Tehsil	14
Reference to corresponding Serial No. and date of Register of disbursements (Form No. 2 Sheriffs' Petty Account Rules)	15
Date of return from Process-Server or other District or Tehsil	16
Whether served or unserved	17
Amount of diet-money received back in case of unserved process with No. 6 of entry in the Register of Receipts (Form No. 1) in which return money accounted for	18
Date of return of undisbursed diet money	19
Date of submission of process to the issuing Court with abstract of final orders	20
Remark	21

(C.S. No. 1-A/I.L.3, dated the 25th October, 1963.)

FORM NO. 8
(Vide Rule 29)
PAYMENT ORDER ON SHERIFF'S PETTY ACCOUNTS AT.....
Serial No. of Register of Disbursements

Original Number		Date of deposit		Name of depositor		Amount originally deposited	
Pay Rs Dated <div style="text-align: center;">Presiding Officer.</div>						Received this-----day of -----19-----the sum of Rs-----N.P.----- ---being the amount payable to-----on account of the undisbursed deposit described above. Claimant's signature-----	

Form No. 10

(*Vide* Rule 35)

CHEQUE

(Books of personal ledger account cheques as supplied by Treasury Officer)

Form No. 11

(Vide Rule 47)

Form No. 29 C.A. C. Vol. I
Stereo A. and T.C.A .C No. 5

STATEMET OF LAPSED (CIVIL CRIMINAL COURTS OR REVENUE DEPOSITS
OF THE _ TREASURY FOR THE YEAR_ 19 .

PARTICUALRS OF DEPOSITS			FOR USE IN ACCOUNTANT- GENERAL'S OFFICE				REMARKS
Year	No	Balance lapsed	<i>Refund order</i>		Amount of refund sanctioned	Initials	
			No.	Dated			
		Rs. P.			Rs. P.		
Margin for filing							
Total carried over							

-
at_
Dated_

Court }
Officer-in-charge.

Treasury Officer

FORM NO. 12

(Vide Rule 48)
 Stereo A and T. No. 6 Form No. 32 C.A.C.
 Volume I
 VOUCHER No.
 REFUND OF LAPSED DEPOSITS

To

THE ACCOUNTANT-GENERAL_

SIR,

The following refund of Lapsed Deposits, aggregating Rs. (in words)_ have been claimed by of whose identity and title to the money I have satisfied myself. I request your sanction to the refund.

Class of Deposit	PARTICULARS OF ORIGINAL DEPOSIT		Balance credited to Government	Date of Lapsed Statement	Amount claimed	Remarks
	Year	No.				
			Rs. P.			

(Sd.)

- District Judge, Magistrate or other Officer.
 The_ 19 .
 Designation of other Officer_
 Accountant-General's Office No._ , dated_
 Sanctioned_

Assistant Accounts Officer
 - , Punjab
 Assistant Accountant-General

Received Payment

Pay Rupees(Claimant)_ only.
 The_ 19 .
 Examined Accountant Treasury Officer

Notice-The signature of the claimant should be obtained on this form and the form should be returned as a voucher in support of the debit.

For use in Accountant-General's Office Serial No. in No. Book

ADMITTED_ OBJECTED TO _____ Auditor. Exmr. Supdt.

Noted in the Number Book of the Orders Superintendent

FORM NO. 13
(Vide Rule 25)
RECEIPT BOOKS

STOCK BOOK OF FORMS OF_

IN THE COURT OF_

CHEQUE BOOKS

RECEIPT INTO STOCK							ISSUES FROM STOCK				Balance on receipt or issue	Initials of Officer-in-charge	Number of date of	
Date	From whom	<i>number of</i>		<i>Serial Nos. of forms</i>		Date	To whom	<i>Number of</i>		<i>Serial Nos.</i>				
		Books	Forms	From	To			Books	Forms	From				To