

PART E.- CIVIL COURT DEPOSIT ACCOUNTS
SECTION A.- General

Amounts included.

1. 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.

Cash and voucher systems.

2. 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.

Bailiffs' note-books and their checking.

3. 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 realized 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 1 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.

Particulars of the warrant to be entered in Bailiff note-book.

4. 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. If the amount to be receipted on the payment voucher exceeds Rs. 500 the claimant will be required to affix a Rs. 2 revenue receipt stamps.

Stamp or receipts

NOTE.-In cases in which joint interest 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. 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.

Separate ledger for Courts mentioned in Section B.

7. 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.

Initial deposit by applicant in Insolvency cases.

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. 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.

Separate accounts for each Court.

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

"Nazir" defined.

10. 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 Superintendent, Clerks of

Money orders.

Court of 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*

Courts following cash system.

11. 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.

System of accounts.

12. 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. 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.

Registers and Forms.

Receipt of Deposits

14. 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 "Receipt" on the foil and counterfoil on the prescribed form and he shall also note on the application 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.

Application for deposit.

NOTE.-Entries of deposits in the "Register of Receipts" will be numbered in a separate entries for each official year.

15. 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 shown the deposit as made on behalf of the judgment-debtor. Receipts granted to bailiffs will be pasted in their note books.

Deposits by Bailiffs and Court Auctioneers.

16. When a deposit is made through the post by cheque issued by Government Department or by remittance transfer receipts, the accompanying letters will be treated as the application, and the "Receipt" will be sent

Deposit by cheque or Remittance Transfer Receipts.

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.

Deposit by
money order.

17. 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.

Deposits in case
of prohibitory
orders against
salaries of
Crown and
Railway
servants.

18. 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.

19. All payments made from these deposits shall be entered in the "Register of Disbursements" and also in the appropriation column of the "Register of Receipt".

Entry of payments.

20. 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.

Mode of cash repayment.

21. All repayments 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.

Responsibility of Presiding Officer about repayments.

22. 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:-

Repayments by cheques.

"Paid by cheque No. _____, dated _____."

23. 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.

Repayments to be entered in proper registers.

Instructions to be followed when authorizing payment.

24. When authorizing 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 summarized 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, make 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 repayment".

"(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.

Voucher for cash payment to be stamped "paid".

25. All the vouchers paid by the Nazir out of receipts shall be stamped "paid" by himself.

Repayment by transfer credit.

26. 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

FORM NO. 1
 (vide Rule 3.)
 EXECUTION BAILIFF.
 NOTE BOOK OF _____ 19 ____ .
 COURT OF _____ FOR THE MONTH OF _____

REMARKS	16	
Acknowledgement of Nazir with date and No. of entry in Register of Receipts	15	
Particulars whether execution was carried out or not.	14	
Amount.	13	
Date of credit of realization.	12	
Amount and/or No. of articles received.	11	
Date of execution	10	
Nature of execution, i.e., attachment of property or arrest of the debtor.	9	
Date of return of warrant fixed by the Nazir.	8	
Date of next hearing in the case	7	
Name of judgment-debtor.	6	
Name of parties	5	
Name of the Court issuing the warrant.	4	
Serial No. in the Register of processes received and disposed of by the local agent.	3	
Date of issue of warrant	2	
Monthly Serial No.	1	

FORM NO. 2
(vide Rule 13.)
REGISTER OF RECEIPTS OF CIVIL COURT
DEPOSITS OF THE COURT OF _____
(CASH SYSTEM)

1	Date of receipt.	
2	Number of Deposit Book No. and Receipt No. of receipt in Form 6.	
3	No. of file of the case in which deposited.	
4	Name of the Court and of the parties with name and tahsil No. of the village in which the file is to be kept.	
5	From whom received.	
6	Nature of deposit.	
7	Amount of cash deposit.	Rs.
8	Initials of presiding officer.	
9	Daily total.	
10	<i>Detail of payments.</i>	Date.
11		Amount of each payment.
12		Initials of presiding officer.
13		Date.
14		Amount of each payment.
15		Initials of presiding officer.
16		Date.
17		Amount of each payment.
18	Initials of presiding officer.	
19	Total of payments.	
20	Lapsed and credited to Government.	
21	REMARKS	

FORM NO. 3
(vide Rule 43.)
REGISTER OF RECEIPTS OF CIVIL COURT
DEPOSITS OF THE COURT OF _____
(VOUCHER SYSTEM)

22	REMARKS	
21	Lapsed and credited to Government.	
20	Total of payments.	
19	Initials of presiding officer.	
18	<i>Detail of payments.</i>	Lapsed and credited to Government. Amount of each repayment.
17		Total of repayments. Date.
16		Initials of presiding officer.
15		Amount of each payment.
14		Date.
13		Initials of presiding officer.
12		Amount of each payment.
11	No. and date of the Treasury Voucher.	
10	Daily total.	Rs.
9	Initials of presiding officer.	
8	No. and date of deposit in the treasury.	
7	Amount of each deposit	Rs.
6	Nature of deposit.	
5	From whom received.	
4	Name of the Court and of the parties with name and tahsil No. of the village in which the file is to be kept.	
3	No. of file of the case in which deposited.	
2	No. of each deposit.	
1	Date of receipt.	

FORM NO. 4
 (vide Rule 13.)
REGISTER OF DISBURSEMENTS OF CIVIL COURT
DEPOSITS OF THE COURT OF _____.
 (CASH SYSTEM)

DETAILS OF ORIGINAL DEPOSIT	AMOUNT PAID		INITIALS OF		DAILY TOTAL CARRIED TO CASH BOOK		Payee's receipt
	Cash	Treasury	Process-serving agent	Presiding officer	Cash	Treasury	
Date of receipt					1		
No. as per Register of Receipts					2		
Amount of balance of deposit					3	Rs.	
Date of present payment					4		
Yearly Serial No.					5		
To whom paid					6		
AMOUNT PAID	Cash				7	Rs.	
	Treasury					Rs.	
INITIALS OF	Process-serving agent				8		
	Presiding officer				9		
DAILY TOTAL CARRIED TO CASH BOOK	Cash				10		Rs.
	Treasury						Rs.
11							

FORM NO. 5

(Vide Rule 13)

CASH BOOK OF CIVIL COURT

DEPOSITS SHOWING CASH BALANCE IN THE HAND OF THE NAZIR OF THE COURT OF _____ FOR THE MONTH OF _____

(CASH SYSTEM)

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1	2	3	4	5	6	7	8	9	10
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. 150	Rs. 150	Rs. ..	Rs. 150	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 disbursements (2) For cash	500 530 .. 1,030 150 150	200	4,250	
							100	4,100	

FORM NO. 6
(Vide Rule 14)

<p style="text-align: center;">RECEIPT FOR DEPOSIT IN CIVIL COURT DEPOSITS (CASH SYSTEM) OF THE COURT OF _____</p> <p style="text-align: center;">COUNTERFOIL OF RECEIPT.</p> <p>Book No. _____</p> <p>Receipt No. _____</p>	<p style="text-align: center;">RECEIPT FOR DEPOSIT IN CIVIL COURT DEPOSITS (CASH SYSTEM) OF THE COURT OF _____</p> <p>Book No. _____</p> <p>Receipt No. _____</p>
Date	Date
No. of entry in register or receipts ..	No. of entry in Register or Receipts ..
Name of court	Name of Court
Name of depositor	Name of depositor
Amount deposited	Amount deposited
Signature of the Presiding Officer ..	Signature of the Presiding officer.. ..

FORM NO. 7

(Vide Rule 20)

VOUCHER IN FORM NO. 27 CIVIL ACCOUNT CODE, VOLUME

(CASH AND VOUCHER SYSTEMS

Stereo A. and T./Deposits No. 261

_____ Treasury _____ Month of _____ 19 ____ .

Head of Service Chargeable _____ Voucher No. _____ _____ Deposits _____ List of payments		
Original Number _____	Date of Deposits _____	Name of Depositor _____
		Amount originally deposited Rupees _____
Received this _____ day of _____ 19 ____, the sum of Rupees _____ being the amount payable to _____ on account of the Deposit described above.		
Claimant's Signature Stamp, if required.		
Passed for payment Rs.		
Rupees Examined and entered _____ Accountant, Treasury. Treasury Officer	Judge, Magistrate or Collector	

FORM NO. 8

(Vide Rule 22)

CHEQUE
(CASH SYSTEM)

(Books of personal Ledger Account cheques as supplied by Treasury
Officer)

FORM NO. 9

(Vide Rule 27)

CHALLAN

(CASH AND VOUCHER SYSTEMS)

Stereo A. and T.T.M. No. 192

Challan of cash paid into _____ Treasury on _____ 19 ____ .

Name of person paying the money. On account of Name of person actually tendering the cash:	Amount paid (in words and figures)
--	------------------------------------

Head of Account.

Received from

Rupees

To the credit of Government as stated therein

Treasurer

Accountant

Treasury officer

Date

FORM NO. 10

(Vide Rule 31)

REGISTER OF UNCASHED CHEQUES OF CIVIL COURT DEPOSITS ON THE TREASURY OF THE COURT OF-----
(CASH SYSTEM)

	Number of cheque add No. in Column 5 of Register of Disbursements	Previous Balance	Issued during month	Cashed by Treasury	Balance	REMARKS
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	

Note.-“Date of encashment” should be entered in the column for “Remarks”

FORM NO. 11
(Vide Rule 31)
TREASURY PASS BOOK FOR CIVIL COURT DEPOSITS OF THE COURT OF _____
(Cash System)
(Form 65, Civil Account Code, Volume II)

RECEIPTS				
Month	Date	Particulars of Receipts	Amount	Initials of Treasury Officer

Payments					
Month	Date	PARTICULARS OF CHEQUE CASHED		Amount	Initials of Treasury Officer
		Number of cheque	Number of Book		

FORM NO. 12
 (Vide Rule 36)
 FORM 28, CIVIL ACCOUNT CODE, VOLUME I
 (PUNJAB FORM STEREO A. & T. 4)
 (Cash System)

EXTRACT REGISTER OF RECEIPTS OF ----- DEPOSITS AT THE ----- TREASURY IN THE
 MONTH OF ----- 19-----

FOR USE IN THE ACCOUNTANT GENERAL'S OFFICE								
Date	Number of each deposit	From whom received	Nature of each deposit	Amount of each deposit	In the year of receipt	In the first year following the year of receipt	Balance of each deposit	
							Total repayment on each deposit	Lapsed
				Rs. P.	12 monthly columns	12 monthly columns	Rs. P.	Rs. P.
								Transferred to clearance register

FORM NO. 13

(Vide Rule 39).

CLEARANCE REGISTER

(CASH SYSTEM)

The form is as of form 28, Civil Account Code, Volume I, but with the title changed. It is printed as Punjab Form Stereo A. and T. 260.

FORM NO. 15

(Vide Rule 38.)

**FORM NO. 29, CIVIL ACCOUNT CODE, VOLUME I
(CASH SYSTEM)**

STEREO A. AND T.C.A.C. NO. 5

**STATEMENT OF LAPSED (CIVIL, CRIMINAL COURTS OR REVENUE)
DEPOSITS OF THETREASURY FOR THE YEAR 19**

PARTICULARS OF DEPOSITS			FOR USE IN ACCOUNTANT-GENERAL'S OFFICE			Remarks	
Date	No.	Balance Lapsed	Refund order		Amount of refund sanctioned		Initials
			No.	Date			
		Rs. P.			Rs. P.		
Margin for filing							
Total carried over							

_____ Court.)
 _____)
 _____ Station.)

Presiding Officer of the Court

Treasury Officer.

Dated _____

FORM NO. 16

FORM NO. 30, CIVIL ACCOUNT CODE, VOLUME I
(CASH AND VOUCHER SYSTEMS)

STEREO A. AND T. NO. 6.

Voucher No.

Refund of Lapsed Deposits.

To

The Accountant-General, _____

SIR,

The following refunds 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
			Rs.	P.		Rs.	P.	

_____ DISTRICT.) *Judge, Magistrate or other Officer.*

The _____ 19 .) Designation of other officer, _____

Accountant-General's Officer No. _____ dated _____

Sanctioned _____.

Assistant Accounts Officer, _____ Punjab

Assistant Accountant-General,

RECEIVED PAYMENT.

Claimant.

Pay Rupees (_____) _____ only.

The _____ 19 .

Examined.

Accountant,

Treasury Officer.

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

Serial No. in No. Book.

Admitted _____.
Objected to _____.
<i>Audr. Examr. Supdt.</i>

Noted in the Number Book of the Orders.
<i>Supdt.</i>

FORM NO. 17

(Vide Rule 10)

INTERMEDIATE REGISTER OF MONEY ORDERS, ETC, RECEIVED IN THE COURT OF _____ FOR THE
MONTH OF _____ 19 _____.

		REMARKS	
DISPOSAL	Signature of Presiding Officer		
	Mode of the other disposal		
	Serial No. and date in Register of Receipts S.P.A/C.C.D.		
RECEIPT	Initials		
	Amount of money order or cheque		
	<i>If other valuables-</i> (i) Specify them. (ii) From whom received. (iii) Particulars of case		
	<i>If Cheque-</i> (i) Name of drawer (ii) No. and date of cheque. (iii) What bank and (iv) No. and date of covering letter.		
	<i>If Money Order-</i> (i) Name of remitter. (ii) No. and date of money order and (iii) Post Office of issue.		
	Date of receipt		
	Serial No.		

FORM NO. 18
 RECEIPT BOOKS
 STOCK BOOK OF FORMS OF _____ IN THE COURT OF _____
 CHEQUE BOOKS

RECEIPT INTO STOCK				ISSUE FROM STOCK			
Date	From whom	Number of		Serial Nos. of forms		Date	To whom
		Books	Forms	From	To		
		Balance of receipt or issue					
		Initials of Presiding Officer.					
		No. and date of acknowledgement					
		REMARKS					