

CHAPTER - VI

PAYMENT AND ACCOUNTS

1. PAYMENT INTO COURTS

(i) Public Account

**C.L. No. 120 dated 20th December, 1958 read with
C.L. No. 102/VIII-b-108 dated 8th November, 1958 and
C.L. No. 13/VIII-b-108 dated 11th February, 1960**

Article 284 of the Constitution of India requires that all moneys received by or deposited with any court within the territory of India to the credit of any cause, matter, account or person, shall be paid into the Public Account of India or the Public Account of the State, as the case may be.

The court has accordingly decided that the following funds unless refundable on the date of receipt, should be deposited in the Public Account:

- (i) Money in land acquisition cases.
- (ii) Money in trust and waqf cases.
- (iii) Money in Regular suits in which there is a dispute of title and a Receiver has been appointed.
- (iv) Security of the Official Receiver.

The money received in courts on account of diet money, traveling allowance, fees and pay of witnesses, the money received for service and publication of summonses and notices, fees and pay of witnesses, fees and other charges of commission and arbitration, expenses of civil prisoners and other similar purposes may, however, be utilized as and when required during the month and only the balance left at the end of the month may be deposited in the Public Account.

(ii) Security deposit in election petitions and appeals

C.L. No. 102 dated 8th November, 1958

In partial relaxation of rules 95 and 431 (3) of the Treasury Rules, Volume I, the Government of India have decided that the deposits required by sections 117 and 119-A of the Representation of the People's Act, 1951, to be made in a Government Treasury or the Reserve Bank of India, may be deposited without getting the challans endorsed by the Election Commission. The credits will be accounted for under the new minor head "Deposits in connection with Elections" under the major head "Civil Deposits" in Section "S-Deposits and Advances- Part II- Deposits not bearing interest- (C) Other Deposit Accounts- Departmental and Judicial Deposits". The relevant sub-heads for the purpose under the above minor head would be as follows:

- (i) Deposits made for Election Petitions.
- (ii) Deposits made for Election Appeals.

As the deposits in respect of all election petitions of Parliamentary and Assembly Constituencies will be made in favour of the Secretary, Election Commission, and the refund will

also be allowed by him in accordance with the recommendations of the Election Tribunals the deposits in respect of State Assembly election petitions also should be made under the Central head mentioned above.

(iii) Registration fees paid by Lawyer's clerks

C.L. No. 67/III-3 dated 12 July, 1958 as amended by

C.L. No. 78/III-d-3 dated 7th August, 1958

The registration fee of Re. 1 realized from lawyers' clerks under rule 609 of Chapter XXV of General Rules (Civil), 1957 Volume I, should be collected in case and deposited in the treasury under sub-head "Miscellaneous- Civil" under the main head "XXI- Administration of Justice." (Now 0070 Administration of Justice).

(iv) Sale proceeds of stationery boxes

C.L. No. 1 dated 9th July, 1902

The sale proceeds of stationery boxes should be entered in column 13 of the Form No. 42, General Rules (Civil), 1957.

(v) Security by public Accountant

C.L. No. 1/J dated 22nd November, 1904

Whenever any cash is deposited as security by a Public Accountant in the Office of a District Judge the money should be invested in Government promissory notes, small sums being deposited in the Post Office Savings Bank and the passbook forwarded to the Treasury Officer for safe custody.

Any case in which the public accountant objects to his cash security being dealt within the manner suggested above should be reported to the High Court for orders.

(vi) Dues of Registrars of Companies

C.L. No. 168/VII-f-21 dated 21st November, 1974

For expeditious realisation of costs by the Registrar of Companies awarded under section 626 of the Companies Act, 1956, the fine clerk of the court concerned should realize the cost along with the fines from the accused persons and deposit the same in the treasury by a treasury challan which should be passed on to the office of the Registrar of Companies under appropriate head of account.

Where on appeal the fine is reduced, and/or waived by the court, the accused should obtain refund of the amount due from the Registrar of Companies direct.

(vii) Deposit of securities by contractors

C.L. No. 30/Xb-53 dated 15th March, 1980

Invites attention towards G.O. No. B-N.S-4148/Ten-32-56, dated 6th September, 1972 and G.O. No. 7191/Prachar-32-56, dated 2nd October, 1979 regarding deposit of securities in the courts by contractors and employees etc., in the shape of National Savings Certificates.

All the District Judges are requested to comply with the provisions of the said G.Os. as far as possible.

(viii) Transactions between court and treasury

C.L. No. 3451/94-5(1) dated 24th August, 1922

When money is received by the Nazir in notes, full particulars of such notes should be entered in a register to be opened for the purpose. The notes and cash to be sent to the treasury should be put in a bag, which should be sealed in the presence of the peon, or peons taking the remittance, and a list of the notes should be sent along with the bag to the treasury. Notes should never be sent to the treasury in halves.

If the amount to be sent to the treasury is above Rs. 200, two peons should be deputed to take the bag.

C.L. No. 673 dated 24th February, 1923

The Court has prescribed the following procedure in order to prevent possible delivery of cash box by the treasury to an unauthorized person:

Where the treasury or sub-treasury is in the same compound as the civil court, the Nazir or one of his assistants should himself give or take delivery of box.

When the treasury is at a distance, care should be taken that only a trustworthy peon is allowed to take or fetch the box, and the messenger sent should be given a receipt signed in full by the Nazir and not merely initialed by him.

G.L. No. 3410/94-1(14) dated 26th October, 1923

In stations where a messenger has to be sent to procure the box from the treasury, it should be arranged that the name of the peon is communicated to the treasury and his personal appearance made known to the treasury officials concerned.

(ix) Additional cash box of Nazir

C.L. No. 93/20-C dated 15th September, 1963

Note I to Para 36 of the Financial Handbook, Volume V, Part I, requires that the cash box of the Central Nazir or Nazirs of civil court has to be deposited for safe custody in the strong room of a Treasury or Sub-Treasury and that it is only when the District Judge has exercised the option provided for in Para 38-A Financial Handbook Volume V, Part I, that the cash box can be kept in the Single Lock Room of a Treasury. All District Judges should, therefore, make sure that the cash boxes of their courts as also those of any outlying court in their judgements are always deposited for safe custody in the strong room unless they exercise the option vested in them under Para 38-A, Financial Handbook, Volume V. Where such option has been exercised, it should be communicated to the Treasury Officer in writing.

(x) Responsibility for loss occasioned in Nazarat

C.L. No. 14/94-1(13) dated 8th June, 1931

It is obligatory on Nazirs to carry out the directions contained in rule 351 of Chapter XII of the General Rule (Civil), 1957. Any loss occasioned owing to a breach of this rule will be seriously punished.

District Judges are also under a personal obligation to see that the rule is fully observed. Should a case of loss owing to a breach of this rule occur in future the Court will have to consider whether the loss should not be partly made good by the District Judge (whether in

active service or in retirement) who may be found to have condoned a breach of that rule or to have neglected to see that the rule was being properly observed.

District Judges or officer-in-charge of the Nazarat should pay unexpected visits to the Nazarat and satisfy themselves that rule 351 of Chapter XII is being observed and mention this fact in their annual civil report.

G.L. No. 22/94-1(3) dated 5th May, 1932

The Nazir must deposit all jewels and other valuables entrusted to him in his official capacity in the treasury.

Any valuable deposited with the Nazir not in his official capacity, are deposited with at the depositor's risk.

2. PAYMENTS BY COURT

(i) Repayment orders

(a) *Repayment applications*

C.L. No. 62/IVh-36 dated 22nd March, 1977

Henceforth, the Munsarim himself should obtain the report of the record room and Nazir on the repayment applications and after giving his own report on the applications, prepare the voucher and hand it over to the applicant.

G.L. No. 20/VIII-b-102 dated 20th October, 1951

The following directions are issued with regard to applications for refund of civil court deposits:-

- (1) All repayment orders must be prepared within a week of the date of presentation of the application. If the preparation of any repayment order is delayed beyond a week, a report explaining the cause of delay should be submitted to the district judge for orders.
- (2) Where an application for repayment is defective, it should not be thrown out unless the error is a material one. Minor errors should be pointed out to the applicant and allowed to be corrected by him and the application should normally not be rejected on account of minor mistakes.
- (3) Where the record-room from where a report is required before repayment can be made is situated at another station, the limit of one week mentioned above may be extended by another week.
- (4) Where the decree-holder applies for the withdrawal of a deposit immediately after it has been made, the time for the preparation of the repayment order may be reckoned not from the date of application but from the date on which the General Number of the deposit is received from the District Judge's Office or the date on which intimation is received from the treasury of such deposit, whichever is later. The District Judge should arrange so that the dispatch of General Number in the case of such deposit to the court concerned is not delayed.

The Presiding Officers should keep an adequate control over their staff so as to ensure the early issue of repayment orders. Habitual delay in the issue of repayment orders by the staff may be regarded as indicating a lack of administrative capacity in the judicial officer concerned.

(b) *Register of applications for repayments*

G.L. No. 16-44-7(1) dated 17th March, 1937

The register introduced under the general letter noted in the bloc and referred to in rule 296, Chapter XI of General Rules (Civil), 1957, Volume I shall be maintained by the Munsarim or clerk of the court in manuscript.

(c) *Office Report*

G.L. No. 19/67 dated 1st May, 1929

The report of the clerk should not only be that money is due to the applicant and in deposit, but further that the address given by the applicant to which he desires the money to be sent is the registered address on the file.

(d) *Identification of payee*

G.L. No. 3440 dated 30th October, 1907

The Munsarim or the court will, especially when the sum to be paid is of considerable amount, consult the record, send for the pleader who represented the applicant in the original litigation and ask him whether or not he can identify the applicant as his former client. If he says he cannot, the payment order should not be made over until the applicant has been identified to the satisfaction of the Presiding Officer.

(e) *Repayment orders not to be drawn in the name of court officials*

G.L. No. 48/94-1(72) dated 5th November, 1938

When the charges of publication of notices, etc. in newspapers are remitted to the treasury, the bills of publication charges should not be paid by issuing repayment orders in the name of the Nazir who may cash the vouchers from the treasury and send the money by money order to the managers of the newspapers concerned as it is contrary to the provisions of paragraph 109 (XI) (b) of the Treasury Manual under which payment of amounts from the treasury to officials for or on behalf of the original payees are strictly forbidden.

(f) *Date of issue*

G.L. No. 13/165-5(1) dated 23rd June, 1945

The Presiding Officers of courts when passing a repayment order should invariably give the date below their signature to be treated as the date of issue for all purposes.

(g) *Refund of lapse deposits*

C.L. No. 6/xb-17 dated 10th February, 1981

Henceforth, strict compliance of the new provisions of sub para (2) of paragraph 352 of the Financial Hand Book, Volume V, Part I, should be made by all concerned with regard to the refund of lapse deposits to the rightful claimants and no unnecessary delay or harassment is caused to them in this behalf.

(h) *Prevention of double or excess repayments*

G.L. No. 1951-19-C-1(b) dated 15th May, 1915

The following suggestions regarding the maintenance of Form No. 43 Register of Petty Receipts and Repayments may be of use to District Judges in the event of any difficulty being experienced by them in the matter of excess repayments:

Columns 1 to 8 relate to receipts and columns 11 to 17 relate to repayments while column 9 and 10 serve as an index of repayments and a check to double repayments. Munsarims in checking the items on the receipt side with the tenders should write their initials below the total and at the time of checking repayment items on the register should sign column 10 against the corresponding items on the receipt side, and should see carefully that each item, shown on the repayment side, has been properly written off on the receipt side and that the amount repaid does not exceed the actual credit or the available balance. If these instructions are carefully observed excess payments will not occur in future.

Double payments are of frequent occurrence in judgements and cause great confusion. The failure of the Munsarims to check column 9 is partly due to the mistake committed by Munsarims in signing column 10 at the time of checking the entries on the receipt side with the tenders. Munsarims at the time of making this check should initial the daily total in column 8. They should not sign column 10 till the repayment of the receipt item has been entered by the Nazir in column 9. Munsarims shall sign column 10 to show that they have checked the accuracy of column 9.

G.L. No. 1750 dated 24th March, 1926

The Nazir or officer who is responsible for the issue of processes to process-servers, shall acknowledge receipt of all sums refunded by them by making entry in the process-servers' diary, when the money is refunded.

C.L. No. I/VII-126 dated 5th January, 1961

Apart from the process-servers' diary an entry relating to undisbursed money received from any process-server shall also be made by the Central Nazir or any of his assistants in the register in Form no. 43 or on the process itself by way of acknowledgement of the receipt.

C.L. No. 67/VIII-b-105 dated 15th June, 1970 read with

C.L. No. 73/VIII-b-105 dated 21st July, 1972 and

C.L. No. II/VIII-b-105 dated 20th January, 1976

Provisions of rule 329 of General Rules (Civil) and the directions contained in the Circular Letter referred to above should be strictly followed by all the officials concerned and every breach of the instructions should be brought to the notice of the Court and be severely dealt with.

(i) *Payment of Amounts to-claimants/parties*

C.L. No. 7/Admn. Dated February 8, 1995

The Hon'ble Chief Justice and Judges have been pleased to direct that all payments to claimants under the Motor Vehicles Act or the Land Acquisition Act or to any party by the Family Court or any other payment to any party by the Court be made by cheque or repayment

vouchers and that too only in the name of the claimants/party and not in the name of any Advocate, Attorney or any other person on their behalf.

3. REFUND CERTIFICATES

(i) Amount of refund to be written also in words

C.L. No. 44/V-c-112 dated 4th August, 1950

In order to prevent defalcations in respect of certificates for refund of court-fees under rule 392, Chapter XIII of the General Rules (Civil), 1957 Volume I, it is imperative that the instructions contained in paragraph 47(c) of the Account Rules which require that the amount of each voucher should as far as whole rupees are concerned, be written in words as well as in figures, should be strictly followed in preparing certificates of refund of court-fee and the Presiding Officer of each court while signing such certificate, must write in words in his own handwriting both on the original certificate as well as on its counterfoil the amount to be refunded.

C.L. No. 11/VIIIb-236 dated 20th February, 1963

Instructions contained in paragraph 47 (c) of the Financial Handbook, Volume V, Part I regarding refund of court-fee in Form no. 104, Appendix 4-V of the General Rules (Civil) should be strictly complied with and care should be taken not to leave any space for interpolation and cross entry should be made (both in office and fair copies) before signing the certificate.

(ii) Renewal or issue of duplicate of refund certificate in Form no. 104

C.L. No. 20/44-18(4) dated 3rd July, 1931

The following directions are given for guidance and compliance in cases where a refund certificate in Form no. 104 issued under rule 396, Chapter XIII of the General Rules (Civil), 1957 has not been utilized within the prescribed time of fifteen days or has been lost.

When a court is satisfied that the certificate was for sufficient reasons not cashed within fifteen days, there is no objection to issuing a fresh certificate in lieu of the original certificate which should be filed in court and cancelled before a fresh certificate is issued.

If the original certificate has been lost, a duplicate certificate may be issued when the court is satisfied by an affidavit that the original has been lost and that no refund on it has been obtained. A note should be made on the duplicate certificate for the guidance of the Treasury Officer that the original is reported to have been lost and that payment should be made only, if no payment has been made on the original certificate.

4. EXPENSES IN CONNECTION WITH CIVIL CASES

C.L. No. 66/4-BB dated 27th July, 1959

Miscellaneous legal expenses in connection with civil cases relating to the matters, which are under the administrative control of the District Judges, should be incurred by them from the contingent funds placed at their disposal. In case the funds fall short, Government should be moved by them for additional grant for the purpose.

C.L. No. 19/VII-d-144 dated 23rd February, 1970

Instructions contained in G.O. No. X- 2507/VII-bf-4001-1957 dated January 14, 1959, regarding advances to the State Counsel for meeting miscellaneous expenses in civil cases should be followed strictly.

5. PROMPT VERIFICATION OF PLUS AND MINUS MEMOS

C.L. No. 83/VIII-b-104 dated 18th August, 1958

Under rules 321 and 323 of Chapter XI of the General Rules (Civil), 1957, it is the duty of the Treasury Officer to check the totals of the receipts and the repayments in a subordinate civil court, during the previous month, with the treasury accounts, and to certify the correctness of the plus and minus memos and to return it to the court concerned. Under rule 324, the Presiding Officer has then to furnish a monthly certificate to the Accountant General, Uttar Pradesh, about the examination of the plus and minus memos.

C.L. No. 20 dated 25 February, 1961

Directions contained in Government Letter No. 3820/VII-929-60. dated February 4, 1961 to the effect that the henceforth guide numbers be put prominently on the right hand corner of each bill by encircling it with red ink before sending it to the treasury, should be followed strictly so that correct classification of expenditure by the office of the Accountant General and consequent reconciliation of accounts figures with the departmental figures may be done.

A copy of the Accountant General's Letter No. C.D.I. appra/767, dated September 8, 1960 along with a list of relevant account heads from numbers 55 to 160-A and 356 concerning the subordinate civil courts has also been sent to the District Judges for future guidance along with this C.L.

C.L. No. 47/VIII-b-104 dated 30th April, 1969

All courts/treasuries should submit the plus and minus memo in respect of each head, i.e., civil, criminal and revenue deposits separately in time and in proper form according to the instructions contained in Accountant General's Letter no. Deposit I/EXI/2370, dated March 10, 1969, a copy of which has been sent with this C.L.

If there is any delay in the verification or reconciliation of accounts and in the return of plus and minus memos on the part of the treasury, the matter should at once be brought to the notice, of District Judge who should take up the matter with the Collector, demi-officially without delay.

C.L. No. 29/VIII-b-104 dated 6th April, 1972

The plus and Minus memoranda in Form T.A. 46 should indicate the opening balance in regard to each detailed head and should give particulars in respect to each civil and criminal court. It should be submitted to Accountant General, Uttar Pradesh well in time and in proper form.

C.L. No. 47/VIII-b-104 dated 30th May, 1973

District Judges should ensure preparation and submission of plus and minus memo every month in accordance with the directions contained in circular letter no. Dep. Ex. II/5818, dated March 23, 1966 of Accountant General, Uttar Pradesh, Allahabad.

6. ADVICE LIST OF RECEIPTS AND REPAYMENTS

C.L. No. 109/VIII-b-140-61 dated 27th November, 1961

To eliminate or minimize the chances of delay in sending the advice lists by the treasury to the civil courts, the District Judges should indent Form no. 59 (Old no. H.C.J. 76) Part VI of the General Rules (Civil), 1957, Volume II (Advice list of receipts and repayments of deposits made at the Treasury) from the Government press and supply the same to the treasury in due time.

7. PROPOSITION STATEMENTS

C.L. No. 1648 dated 16th June, 1902

In every case in which the entertainment of a new establishment or a change, temporary or permanent, is proposed, care should be taken to see that the proposition statement is drawn up in strict accord with Article 57 of the Civil Account Code and submitted to the Court in duplicate.

The statement referred to in Article 158 of the Civil Account Code should also be prepared and submitted in duplicate.

8. DISBURSMENT OF BILLS

C.L. No. 23/VIII-b-112 dated 2nd September, 1950

District Judges are themselves responsible for the preparation of the bills mentioned in rule 352, Chapter XII of the General Rules (Civil) 1957, in accordance with the rules and for the disbursement of all the items to the persons entitled to receive them. The bills should accordingly be prepared in District Judge's own office and the acquaintance rolls maintained there.

In case, however, for some reason, it is considered necessary to authorise, under Note (1) to paragraph 47(g) of the Financial Handbook, Volume V, Part I any other gazetted officer to sign the bills and to receive moneys thereof for payment, it would be desirable that these bills and acquaintance rolls be scrutinized in the District Judge's office after disbursement and the acquaintance rolls including office copies of the bills containing receipts, of the officials retained in the District Judge's office as prescribed in paragraph 138 of the Financial Handbook, Volume V, Part I.

C.L. No. 63/41-11(50) dated 9th October, 1937

The signatures of officials for the receipt of pay and allowances should be obtained on the office copy of the pay bill and those of peons and other inferior servants on the acquaintance roll in Form no. 11-B of the Financial Handbook, Volume V.

9. PROVISIONAL PAY SLIPS

G.L. No. 16/53-27(1) dated 28th July, 1945

All District Judges should see that they take necessary action to obtain sanction of the Government for the extension of temporary posts, if required, well in advance of the dates on which the post are likely to terminate. If, for some unavoidable reasons this course is not possible, requests to the Accountant General for the issue of provisional pay slips pending the

sanction of the Government should be made through the administrative department under the signature of the head of the office.

10. PROVIDENT FUND SCHEDULE

C.L. No. 72/X-b-15 dated 1st August, 1952

The preparation of Provident Fund Schedules is an important and responsible job. Trivial errors result in serious mistake in the subscribers' accounts resulting in unnecessary correspondence. Special attention should, therefore, be paid to the following:-

1. Proper schedules should be attached to the pay bills,
2. Names of subscribers and account numbers should be correct.
3. Deductions should be given after account numbers have been allotted.
4. Total of the schedule should be correct and it should agree with the deductions made in the pay bill.
5. Full nomenclature of the fund should be mentioned.
6. Subscriptions and refunds should be shown separately in appropriate columns.
7. Reasons for discontinuance should be given against the name of the subscriber concerned.
8. Names and account numbers of subscribers should appear in the schedules in the same order month after month which is essential for facility of machine posting.

11. CLAIMS

C.L. No. 81/VIII-f-23- dated 17th January, 1958

District Judges should ask their Account Section and the assistants concerned to follow strictly the instructions contained in the different sets of rules specially the Financial Handbook and Treasury Manual and to be prompt and careful in making payments with a view to avoid congestion of pre-audit bills of the Office of the Accountant General. Whenever a request is made to the Court or Government for investigation of claim under para 74 of the Financial Handbook, Volume V, the reasons for delay in preferring the claim should be fully explained.

C.L. No. 20 dated 28th March, 1966

The following instructions should strictly be complied with in respect of personal claims of government servants:-

1. As required under para 74(a) of the Financial Handbook, Volume V, Part I, claims of Rs. 5 or less which are less than a year old, having not been preferred within six months of their becoming due, should be passed by the District Judges themselves and thereafter sent with all the papers complete in all respects direct to the Accountant General, U.P., Allahabad for investigation.
2. As required under para 74(b) (1) of the Financial Handbook, Volume V, part I, claims which are more than a year old but less than three years old should be submitted by the District Judges direct to the Court for orders for their investigation by the Accountant General, U.P., Allahabad. Such claims should not be submitted direct to the Accountant General, U.P., Allahabad by the District Judges. Under the aforesaid provision, order for investigation of the claim can only be made by the Head of the Department.

3. As required under para 74(b) (ii) and (iii) of the Financial Handbook, Volume V, part I, claims which are more than three years old should also be sent to the Court for onward submission to the Government for the orders for investigation by the Accountant General, U.P., Allahabad. The practice of sending such claims direct to the Government must be put a stop to.
4. (a) As required under the Court's circular letter No.8/VIII-f-23, dated January 17, 1958, causes of delay in preferring the claim should invariably be given along with the claim itself.
(b) As required under C.L. No. 30/VC-75, dated March 30, 1951, it is also necessary that all such claims under para 74, Financial Handbook, Volume V, Part I, should be looked into and taken up with as little delay as possible.
5. In case of there being a claim constituted of several parts, it should be split up into various parts according to the period covered, and then each part dealt with suitably in accordance with the aforesaid rules. For example, if there is a claim, part of which is less than a year old and part of which is more than a year old, but less than three years old the District Judge should pass orders himself, about the part which is less than a year old and send it direct to the Accountant General, and that part of the claim which is more than a year old but less than three years old, be submitted to the Court for orders for being investigation by the Accountant General.
6. Petty claims not exceeding Rs. 5/- should be avoided if they do not affect the pension of the claimant under rule 74(b) (IV) of the Financial Handbook, Volume v, part I.
7. Munsarim of the District Judge and the Munsarim of Additional District Judges not at headquarters shall check up once every three months with a view to see that claims of this nature, which have accumulated in the meantime are put up before the District Judge/Additional District Judges not at headquarters for proper orders.

12. AUDIT REPORT

C.L. No. 14/xb-11 dated 31st January, 1958

The delay in the finalization of the audit inspection reports is due, mainly, to the fact that the District Judges do not take prompt action on the audit objection so as to be able to give final replies to them in the annotated copies themselves. Even objections relating to small recoveries are not replied to finally and in detail. In most cases the Office of the Accountant General, Uttar Pradesh, closes the objections if the replies of the heads of offices are final and the heads of departments find them satisfactory and recommend closure of the objections. Since the replies in most cases are not final, the Court too is unable to give categorical and final comments thereon.

District Judges should, therefore, ensure that the final replies to as many audit objections as possible are furnished in annotated Copies so that the Court may ensure that there is sufficient justification for not sending the final replies, in the first instance on the annotated copies.

C.L. No. 48/X-b-11 dated 14th June, 1965 read with

Government Letter No. B-1-905/X-54, 1964 dated 20th March, 1965

To avoid financial irregularities regularly pointed out in audit reports the instructions contained in the Budget Manual and general orders issued by the Vitta Vibhag from time to time should strictly be observed.

C.L. No. 84/X-b-11 dated 8th October, 1968

Instruction contained in G.O. no. 8(3)/68-Nyaya (Ka-II) Vibhag, dated June 28, 1968 and 3037/VII-(Ka-I)-133/66 dated August 26, 1968 should be strictly complied with so that in future there may not be any delay in settlement of the audit objection.

C.L. No. 45/X-b-11 dated 23rd April, 1969

In order to avoid delay in settlement of the audit objections relating to the judgeships concerned the District Judges should see that the instructions contained in G.O. no. 10/1/4/68, dated October 31, 1968 are strictly complied with.

C.L. No. 50/X-b-11 dated 8th May, 1968

The revised procedure as contained in Government Endorsement no. 8(2)/68-Nyaya (Ka-II) Vibhag, dated April 1, 1968 regarding Audit Inspection Reports may be strictly complied with and audit objection should be attended to promptly.

C.L. No. 77/VIII-b-104 dated 20th May, 1971

For simplification in the procedure of accounts and audit of Revenue, Civil and Criminal Court Deposits, directions contained in Accountant General's Circular Letter no. Deposit I/Lx. 11/1420, dated December 14/18, 1970, should be strictly followed.

13. AUDITS BY COMPTROLLER AND AUDITOR GENERAL FOR THE REVENUE REALISED ON DATED COURT-FEE AND ON SUITS VALUATION

C.L. No. 6/VIIF-26/Admn. (G), dated January 9, 1992

I am directed to enclose herewith a copy of letter No. 4016/VII-Nyaya-9 (Budget)/1990 dated 19.9.1990 from the Joint Secretary to Government of U.P. Nyaya Anubhag-9 (Budget), Lucknow, on the above subject and to say that in the light of the contents of the above letter the Court has decided to carry out audit of the accounts of the revenue realized on Court fee and Suits Valuation in the Judgeship by the Comptroller and Auditor General.

I am therefore, to request you kindly to make available the relevant record/information to the Comptroller and Auditor General for the purpose when required.

कोर्ट फीस तथा सूट्स वैल्युएशन फीस के अन्तर्गत राजस्व प्राप्तियों का लेख परीक्षण

पत्र संख्या: 4016 सात-न्याय-9(बजट)/1990, दिनांक 19 सितम्बर, 1990

कृपया उपरोक्त विषय पर शासन द्वारा भेजे गये पत्र दिनांक 2.2.90, 18.6.90 तथा अनुस्मारक दिनांक 13.9.90 का अवलोकन करें। भारत के नियंत्रक महालेखा परीक्षक ने भारत सरकार के वित्त मंत्रालय (आर्थिक कार्य विभाग) तथा विधि मंत्रालय की राय से उत्तर प्रदेश में कोर्ट फीस तथा सूट्स वैल्युएशन फीस के अन्तर्गत राजस्व प्राप्तियों का लेखा परीक्षण कराने का निर्णय लिया है। दिल्ली प्रशासन द्वारा कोर्ट फीस एवं सूट्स वैल्युएशन फीस के अन्तर्गत राजस्व प्राप्तियों का लेखापरीक्षण भारत के नियंत्रक एवं महालेखापरीक्षक के द्वारा कराये जाने के संबंध में विषय भारत सरकार को संदर्भित किया गया जिस पर भारत सरकार के वित्त मंत्रालय (आर्थिक कार्य विभाग) ने विधि मंत्रालय के परामर्श से यह निर्णय लिया कि भारत के नियंत्रक महालेखापरीक्षक धारा 16, कंट्रोलर एण्ड आडिटर जनरल (ड्यूटीज़ पावर्स एण्ड कंडीशंस आफ सर्विस) एक्ट, 1971 के अन्तर्गत उन समस्त लेखा प्राप्तियों जो कन्सॉलिडेटेड फण्ड्स आफ इण्डिया में समायोजित होती है उन समस्त लेखों का परीक्षण कर सकते हैं। भारत के नियंत्रक एवं

महालेखापरीक्षक ने भी यह स्पष्ट किया है कि कोर्ट फीस तथा सूट्स वैल्युएशन ऐक्ट के अन्तर्गत प्राप्त होने वाली फीस भी कन्सॉलिडेटेड फण्ड्स में जमा होती है अतः इन लेखा-प्राप्तियों का उनके द्वारा संपरीक्षण किया जाना अपेक्षित है।

2- अतः आपसे अनुरोध है कि मा. उच्च न्यायालय से अनुमति प्राप्त करके उच्च-न्यायालय, जिला न्यायालय तथा अन्य अधीनस्थ न्यायालयों को उक्त विषय पर लेखापरीक्षण कराने तथा भारत के नियंत्रक महालेखापरीक्षक को वांछित सूचनाएं उपलब्ध कराने हेतु निर्देश प्रसारित करने का कष्ट करें।

14. REGISTER FOR CONTINGENT GRANTS

C.L. No. 109/VIII-b-112 dated 14th December, 1956

The contingent register should be maintained in Form no. 13 of Financial Handbook, Volume V, Part I. For the sake of convenience, however, separate registers for each class of contingencies may be opened vide note (1) to para 173 *ibid*. The register/registers thus maintained may be divided in two parts, i.e., one for contract contingency and the other for non-contract contingency.

In order to meet the requirements of the Department it may be suggested that the first three columns should be opened in the register/registers as given in the form itself and sub-columns under column 4 meant for detailed head may be adopted in accordance with the detailed head prescribed in the budget grant under the head contingencies. These sub-columns should also incorporate the amount sanctioned in the budget grant to watch the progress of the monthly expenditure. The claim when preferred should be entered in the column meant for it. The remaining columns, i.e., from 5 to 10 need no alterations and should be opened accordingly.

15. BILLS DURING LAST DAYS OF THE FINANCIAL YEAR

C.E. No. 132/X-b-2 (Budget) dated 23rd December, 1972

Too much expenditure during the last few weeks of the financial year leads to many financial irregularities besides affording an opportunity for corruption. It should therefore, be ensured that large number of bills are not presented in the Treasury and the State Bank in the month of March towards the close of the financial year. The directions issued by the Government and the Court in this regard should be strictly followed.

16. STATEMENT OF LAPSED DEPOSITS

C.L. No. 74/VIII-b-105 dated 30th November, 1963

Attention of all the Presiding Officers is drawn to the instructions contained in para 349 and 351-A of Chapter XV of Financial Handbook, Volume V, Part I, and Rules 328 and 331 of Chapter XI of General Rules (Civil), 1957, Volume I with the remarks that the statement of lapsed deposits and clearance register of "Civil Court Deposits" should be submitted punctually in April each year and should be checked thoroughly before submission.

17. CIVIL COURT ACCOUNTS

C.E. No. 6/VIII-b-104 dated 13 January, 1966

District Judges should see that the accounts are furnished to the Accountant General, Uttar Pradesh, Allahabad regularly and in time under intimation to Government and the Court.

18. SALES TAX

C.L. No. 81/VII-f-144 dated 23rd September, 1968, read with

G.O. No. 1700/VII-Ka-1-83/68 dated 23rd September, 1968

In order to check unauthorized realization of Sales tax, the District Judges should ensure that while purchasing articles for their departments, no payment of Sales Tax is made against such cash memos and vouchers on which the registration number of the firms from which the purchases are made and the date from which it is effective are not printed. They should also send the quarterly statement of such purchases to the Sales Tax Officer concerned.

19. TELEPHONES

C.L. No. 10-X-b-2- (Budget) dated 13th January, 1975

A separate sub-head may be given for expenditure on telephone and a statement showing the expenditure on telephone connections of each court should invariably be submitted to the Court in April each year.