

PART B—PECUNIARY CONTROL

1. The presiding officer of every court is responsible that the Registers and Accounts of his court are regularly and correctly kept, and that money and property passing through his hands or dealt with under his orders, are duly accounted for and applied. Controlling officers should be careful to bring home this responsibility to officers serving under them. See also in this connection paragraph 7 of Volume I, Chapter 12-A.

Responsibility of presiding officer for proper accounting and application of money and property received.

2. It is the duty of the presiding officers of Courts to make adequate arrangements for the receipt of money orders during their absence on casual or vacation leave and they will be held responsible for seeing that money so received is duly brought to account in the treasury.

Receipt of money orders during absence of presiding officer.

3. Presiding officers are prohibited from accepting cheques from private persons in lieu of cash as cheques are not legal tender. The State Bank of India can accept cheques on clearing banks only for credit of Government accounts.

Prohibition against receipt of cheques from private persons.

4. Special vigilance is necessary in supervising the pecuniary transactions of the courts, and the accounts and registers of subordinate courts should be frequently and carefully inspected by controlling officers.

Supervision of pecuniary transactions by controlling officers.

5. (a) Whenever a defalcation in the accounts of any court is brought to light or any loss of public money is discovered the fact should be forthwith reported and an inquiry instituted. When the matter has been fully inquired into, a further and complete report should be submitted explaining the nature and extent of the loss and the prospects which exist of effecting a recovery of the amount, whether in part or in whole. The report should further state the nature of the error or neglect of rules by which such defalcation was rendered possible and the names of the officers directly or indirectly responsible.

Defalcation in accounts or loss of public money should be reported.

(b) Reports will be submitted by the Senior Sub-Judge, or Judge, Small Cause Court (as the case may be), through the District and Sessions Judge, and by the latter (in regard to their own courts direct) to the High Court. Copies of such reports will also be forwarded to the Accountant-General, Punjab, when the loss involved exceeds Rs. 200 or presents important features which merit detailed investigation and consideration, as required by rule 2.34 of the Punjab Financial Rules, Volume I.

Directions as to receipt of money and property. Security to be taken from officials.

6. It should be remembered that the Government is responsible to the public for the proper application and disposal of all money and property received by public officers in the discharge of their duties as such. It is therefore desirable that money and property should in every case be received by or in the presence of a Judicial officer competent to deal with it, and that the person who delivers such money or property to the court, or from whom it is taken in due course of law, should be granted a proper acknowledgment, on the prescribed form, signed by such Judicial officer or by a responsible officer authorized by Government in that behalf. The Government cannot hold itself liable for claims based on receipts on manuscript forms granted by unauthorized or irresponsible subordinate officials. Clerks of District Courts, Registrars of Small Cause Courts and Civil Nazirs are authorized to conduct certain pecuniary transactions, under the supervision and on the responsibility of the Judicial officer under whom they serve, but their action should be closely watched. The orders in regard to the security to be taken from all ministerial officers of the Judicial Department entrusted with duties of a pecuniary nature should be rigidly enforced. If any official is not able to furnish security in a lump-sum, it can be deducted from his pay in installments as provided in paragraph 3 of Chapter 18-C of High Court Rules and Orders, Volume I.

Cancellation of stamps. Detection of fraud to be reported to High Court.

7. It is the duty of the presiding officers of every court to supervise the cancellation, according to law of court-fee stamps and labels attached to complaints, appeals, complaints,

petitions and applications filed in his court or received on account of process-fees. Section 30 of the Court fees Act provides that no document requiring a stamp shall be filed or acted upon in any proceedings in any court or office until the stamp has been cancelled. Cancellation is to be effected by punching out the figure head, so as to leave the amount designed on the stamp untouched, and the part removed by punching must be burnt or otherwise destroyed. The rules on the subject made by the High Court will be found in Chapter 4 of this volume. These rules must be strictly observed in order to prevent fraud. Unless labels are properly cancelled, they may be removed from the documents to which they are attached and used again. Several instances have come to light in which court-fee labels have been removed from records, or otherwise tampered with, and controlling officers should exercise vigilant supervision in the matter. Where any frauds come to light, they should be forthwith brought to the notice of the High Court.

8. Attention is drawn to Article I, Civil account Code, Volume I, as amended by correction slip No. 8, dated the 1st April, 1935 read with Treasury Order 7, reproduced in Appendix 8-C *ibid*, under which all moneys received by a Government servant in his official capacity as dues of Government, or for deposit in the custody of Government, must without undue delay be paid into the Treasury on the same day or on the morning of the next day at the latest as a revenue or civil court deposit according to rules applicable to such deposits.

Instructions regarding deposit of money received by a Government servant.

9. Attention is drawn to the orders contained in Article 17 of the Civil Account Code Volume I, under which drawers of bills and controlling officers can be called upon to make good the losses incurred by Government on account of over payments of pay and allowances caused by lack of supervision.

Responsibility for loss on account of over-payment of pay, etc.

10. Rules relating to the supply of liveries, summer clothing, belts cross belts, badges and warm clothing are

contained in Appendix 16, Punjab Financial Rules, Volume II (1940 edition).

For the supply of belts and badges to bailiffs and process-servers, *see* paragraph 8 of Chapter 6-A of this Volume.