

## PART C—RULES.

(Rules made by the High Court with the approval of the State Government, under the powers conferred by section 50, subsection (i) clause (ff) of the Guardians and Wards Act, 1890, regarding the levy of fee for the audit of Guardians and Wards Accounts).

(1) In order to meet the cost of audit of the guardians and minor accounts by Government, the court shall require the guardian to credit one per cent of the estate's income into the treasury under the head "XLVI—Miscellaneous—Provincial fees for Government Audit". The audit fee thus credited and supported by the treasury challan shall be incorporated in the accounts of the estate concerned submitted to the court annually by the guardian under rule 8 of Chapter 2B, High Court Rules and Orders, Volume II. The court will not pass accounts unless it is satisfied that requisite audit fee has been duly credited into the treasury.

(2) The Guardianship Judge is authorised to waive recovery of audit fee upto a limit of Rs. 10 in each case, if he is satisfied that it cannot conveniently be recovered or that the cost of its recovery is likely to exceed the amount to be recovered. All cases of non-recovery of audit fee exceeding Rs. 10 must be reported to the High Court.

These rules were enforced with effect from the 1st April 1944.

(High Court notification No. 66-R/XV-B-8, dated the 20th April, 1945).

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NOTE—The rules contained in this part do not apply to Delhi State Fees for the audit of the guardians and minors accounts in Delhi are charged according to the daily rates fixed by the Government of India for the audit of non-Government funds.

(Chief Commissioner, Delhi's Letter No. 4(23)-A/45 General, dated the 13<sup>th</sup> July, 1945.