THE KARNTAKA HIGH COURT ACCOUNT RULES, 1965

CONTENTS

Chapter
I Preliminary
II Classification of cash transactions in the High Court
III
Furniture IV Library
V Service Postage Stamps
VI Maintenance of Vehicle
VII
Refund of Court-Fees VIII Stationery
IX Securities
X Properties received in Criminal Appeals and Revisions
XI
High Court Press XII Audit of Accounts
XIII Preservation and destruction of Account Records
Appendix …… Forms A to Z

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Rules made by the High Court of Karnataka

HIGH COURT OF KARNATAKA, BANGALORE

NOTIFICATION

No. R.O.C. 1096 of 59, dated 24th November 1965 published in Karnataka Gazetted dated 02.12.1965

In exercise of the powers conferred by sub-rule (2) of Rule 1 of the Karnataka High Court Account Rules, 1965, the High Court of Karnataka notifies the 1st day of July 1966 as the date from which the Karnataka High Court Account Rules, 1965, shall come into force.

By order of the High Court,

P. SUBRAMANIAM

Registrar

NOTIFICATION

NO.R.O.C. 1096 of 59, dated 24th November 1965 published in Karnataka Gazetted dated 02.12.1965

THE HIGH COURT ACCOUNT RULES, 1965.

In exercise of the powers conferred under section 11 of the Karnataka High Court Act, 1961 and in supersession of the provisions and Circular Orders now prevailing in the High Court of Karnataka, the High Court of Karnataka hereby makes and issues the following rules governing Accounts in the High Court of Karnataka.

CHAPTER 1

Preliminary

1. Title and commencement.- (1) These Rules shall be called the Karnataka High Court Account Rules, 1965.

(2) It shall come into force from such date as may be notified by the High Court of Karnataka in the Karnataka Gazette and shall be followed from that day by the High Court.

(3) On the coming into force of these rules, all existing Rules, Orders, Circulars, Practices, Conventions or the like governing any matter dealt with or covered by these rules shall stand repealed:

Provided that this repeal shall not affect or invalidate anything done, any action or decision taken, any disposal, order or proceeding made or issued, under he existing rules before the commencement of these rules.

2. In these rules the word.-

[1][(i) "Registrar" means the Registrar of the High Court and includes the Joint Registrar of the High Court;

(ii) "Deputy Registrar" means a Deputy Registrar of the High Court and includes on "Assistant Registrar" of the High Court;][1]

1. Clause (i) & (ii) Substituted by Notification No. ROC 1096 of 1959 dt. 16.8.1971 w.e.f. 29.7.1969

(iii) "Superintendent" shall, unless otherwise provided, mean the Superintendent of the Accounts Branch of the High Court;

(iv) "Accountant" means and includes any official of the High Court entrusted with the maintenance of accounts of the Judicial Deposits and Service Postage Stamps of the High Court;

(v) "Form" shall unless, otherwise provided, mean the Form prescribed in the Appendix to these rules;

(vi) "Court' shall mean the High Court of Karnataka unless it is repugnant in the context and shall include such Judge of the High Court or Bench of Judges thereof to whom the work is assigned by the Chief Justice;

(vii) "Year" means the financial official year beginning with the 1st of April of a year and ending with the 31st March of the immediately succeeding year;

(viii) "Treasury" means the State Huzur Treasury; and the words-

(i) "The Head of the Department" means the Registrar, High Court of Karnataka; (ii) "Controlling Authority" means the Registrar of the High Court entrusted with the responsibility of controlling the incurring of expenditure and/or collection of revenue;

(iii) "Disbursing Officer" means the Registrar of the High Court who draws money from the treasury on bills or cheques;

(iv) "Cash Clerk" means and include any official entrusted with the custody of cash and maintenance of the accounts therefor.

Note:- The offices and the terms not herein defined shall have the meanings assigned to them in the Karnataka Financial Code, 1958, the Karnataka Civil Services Rules and Manual of Contingent Expenditure, 1958.

3. Language of the Accounts.- The accounts of the Court shall be maintained in English.

4. Office Hours for Money Transactions.- Cash transactions shall be commenced at 11 a.m. and closed half an hour before the closing hour of the treasury, so that the cash amount due to be, remitted to the Treasury/Bank may be remitted in time, provided that the Registrar may permit any transaction to be effected beyond the prescribed closing hour in exceptional circumstances.

CHAPTER II

Classification of Cash Transactions in the High Court

5. Items of money transactions dealt with in the Court are classified as follows:- (A) Judicial Deposits;

(B) Petty Deposits;

(C) Government money, namely, Stamp Duty and Penalty, Forfeitures to Government and sums to be credited to Government;

(D) Moneys drawn from the Treasury for disbursement of Pay, T.A., Loans, Advances, Medical Reimbursement Charges and Contingent Charges; and (E) Recoveries from salaries of the officials of the Court towards the dues of Co- operative Societies.

A – Judicial Deposits 6.

Judicial Deposits shall include : -

(i) Printing charges,

(ii) Typing charges,

(iii) Translation charges,

(iv) Special Copying charges,

(v) [1][x x x][1]

1. Clause V deleted by Notification No. ROC 4114 of 1968 dt. 22.1.1969 w.e.f. KGD dt 30.1.1969

(vi) security for costs in respect of appeals before the Supreme Court,

(vii) Rents deposited by parties in Rent Control Appeals, and

(viii) Any other deposits ordered by the Court in respect of any proceeding before it.

7. (1) The Advocate or the party applying for the issue of Receipt Order for the deposit of charges referred to in rule 6, shall file a memo in Form A for the purpose before the Accountant. While doing so, he shall produce the notice or intimation calling for such charges for verification. In the absence of such notice or intimation, the Advocate or the party shall, before filing, get the memo certified as to its correctness by the concerned pending clerk.

(2) A list of ready Receipt Orders shall be put up at 4-30 p.m daily on the notice board of the Accounts Branch of the Court for the information of the Advocates and parties.

(3) The Receipt Order [Form B] shall be delivered to the applicant after taking his signature on the back of the counterfoil of such Receipt Order.

(4) The Receipt Orders so issued shall be valid only for 10 days from the date of issue and any revalidation after the prescribed period may be made under orders of the Registrar or the Deputy Registrar empowered, for adequate reasons on presentation of a memo.

(5) The Receipt Order acknowledged by the Treasury/Bank shall be returned to the Court within 15 days from the date of issue of such Receipt Order from the Court failing which, a notice shall be issued to the concerned Advocate or party to produce the same.

(6) If the applicant does not make use of the Receipt Order, he shall return the same within 15 days from the date of issue. If he loses the same before making the deposit, he shall report the matter to the Accountant and if he wishes to have another Receipt Order issued, he should apply for the issue of a fresh order, stating in either case the circumstances in which the same was lost. The Accountant shall paste the memo reporting the loss to the counterfoil of the Receipt Order already issued and when a fresh order is issued he should enter the serial number of the fresh order issued at the foot of the memo and write in red ink at the top of the fresh order issued, the words “Issued in substitution of R.O. No…… reported lost”.

If the applicant loses the Receipt Order after depositing the money, he may take action under Article 31 K.F.C.

8. (1) On the basis of the acknowledgement of remittance on the Receipt Order by the Treasury/Bank, each deposit shall be entered in the Register of Receipts of Deposits (

Form No.56 K.F.C) by the Accountant. The superintendent shall examine the acknowledged Receipt order and the entry in the Register of Receipts of Deposits and put his initials.

(2) All entries in the Register of Receipts of Deposits shall be serially numbered and the serial order shall continue for the year.

(3) Each entry made in the Register of Receipts of Deposits shall be attested by the Registrar or the Deputy Registrar empowered, after referring to the Receipts Order acknowledged by the Treasury/Bank.

(4) The Receipt Order bearing the acknowledgement of the Treasury/Bank shall be pasted to its counterfoil in the Receipt Order book.

(5) If the deposit has been made quoting a wrong number or incorrect particulars by mistake and the same is traced later, necessary corrections shall be made with the

9. Money received by Post.- When money is received by post from any Advocate or party or from any other Court towards Judicial Deposits, such amount shall be taken to the Cash Book [

Form C] by the Cash Clerk and the entry shall be signed by the Registrar or the Deputy Registrar empowered, at the time of acknowledging the money order. The money order coupon shall be pasted to the Cash Book (Form C). The Cash Clerk shall thereafter obtain a Receipt Order from the Accountant and remit the amount to the Treasury/Bank on the same day if the money order is received before the closure of the Treasury/Bank or on the next day if the amount is received after the closure of the Treasury/Bank. After receiving the Receipt Order acknowledged by the Treasury/Bank, a debit entry shall be made in the Cash Book (Form C) under the signature of the Registrar or the Deputy Registrar empowered. Thereafter the Receipt Order shall be passed on to the Accountant for taking action contemplated under Rule 8.

Repayments of Judicial Deposits

10. Printing, Special Copying, Translation and Typing Charges.- (1) Bills in respect of the above items shall be presented to the Registrar or the Deputy Registrar empowered, who shall pass the same after verification by the Superintendent, at the prescribed or accepted rates. The bills so passed shall be sent to the Accountant for payment by cheque.

(2) Payments relating to printing, special copying and translation done by private parties shall be made by cheques drawn in favour of payees after the bills are passed in the manner stated in Rule 10 (1).

[1][(3) In respect of bills relating to charges for translation and typing done by the officials of the Court, a consolidated cheque shall be drawn in favour of the Reserve Bank of India, Bangalore, for the amount being credited to the Government by transfer adjustment to the receipt head of the Judicial Department and the cheque along with the voucher in

Form No.37 K.T.C. shall be sent to the Reserve Bank for making necessary transfer adjustment. A copy of the consolidated voucher shall be enclosed to the Plus and Minus Memo for reference in the Accountant General's Office] [1].

1. Sub-rule (3) of rule 10 substituted by Notification No. HCA 222 of 1973 dt. 25/26.7.1974 KGD 8.8.1974

(4) Before a deposit is repaid by cheque to a private party, the payee shall for each item of deposit fill in a voucher in

Form No.55 K.F.C., furnishing the particulars of the original deposit after obtaining the same from the Accountant. After verifying the credit in the Register of Receipts of Deposits (Form No.56 K.F.C.) the Registrar or the Deputy Registrar empowered, shall sign the order of payment if the claim is in order. The payee shall then furnish in that voucher (Form No.55 K.F.C.) his acknowledgement stamped wherever necessary, for the receipt of the amount. The cheques shall then be prepared by the Accountant, drawn by the Registrar or the Deputy Registrar empowered, and repayment entered in the Register of Repayments of Deposits (Form No.54 K.F.C.). The date of such repayment and the amount repaid shall be noted in the Register of Receipts of Deposits (Form No.56 K.F.C.) against the original entry under the initials of the Registrar or the Deputy Registrar empowered, who has ordered such payment.

(5) It shall be the responsibility of the Registrar or the Deputy Registrar empowered, to draw cheques in favour of the right parties and to deliver them in his presence, after proper identification.

[1][x x x x][1]

1. Sub Rule (6) of Rule 10 deleted by Notification No.ROC. 4114 of 1968 dt. 22.1.1969 w.e.f. 30.1.1969

[1][(7) The balance of printing, translation, typing and special copying charges, if any, shall be refunded to the party or his Advocate duly authorised, by means of cheques.][1]

1. Sub Rule (7) of Rule 10 substituted by Notification No. 4114 of 1968 dt. 22.1.1969 KGD 30.1.1969

(8) The repayments or refunds of security for costs in respect of appeals before the Supreme Courts shall be made by cheques in accordance with the orders of the Supreme Court or the Court, as the case may be.

(9) Repayments and refunds of deposits in Rent Control Appeals and of deposits ordered by the Court in respect of any proceeding before it, shall be made to the parties by means of cheques in accordance with the orders passed by the Court.

Note: - 1. In respect of repayments and refunds mentioned in sub-rules (7), (8) and (9) of this Rule, the procedure contemplated in sub-rule (4) of this Rule for preparing and drawing of the cheques shall be followed.

2. Cheque books required by the Court shall be obtained from the Treasury on a requisition signed by the Registrar or the Deputy Registrar empowered. (Articles 66 and 67, K.F.C.)

3. Cheques shall be prepared in accordance with the provisions contained in Articles 68 and 69, K.F.C.

4. Lost cheques shall be dealt with in accordance with the provisions contained in Article 73 and 74, K.F.C.

5. The provisions contained in Article 75 K.F.C. shall be followed in respect of cancelled cheques.

6. A separate cheque shall be issued for each individual deposit or part thereof and the fact shall be noted against the original entry of credit. When a cheque is delivered, the signature of the payee shall be taken on the back of the counter-foil of the cheque. The voucher, i.e., the bill in

Form NO.55 K.F.C., shall be filled carefully for being transmitted to the Accountant General with the monthly accounts.

11. (1) In forwarding monthly, quarterly and yearly returns, the procedure prescribed in Appendix XI K.F.C., shall be followed. The quarterly certificate contemplated under the Appendix XI K.F.C., shall be furnished by the Registrar or the Deputy Registrar empowered.

(2) The Registrar or the Deputy Registrar empowered shall be responsible for sending the returns due from the Court punctually and completely to the Accountant General on or before the due dates prescribed therefor.

[1][**12.** By referring to the entries made in the register of receipts of deposits, year-wise lists of outstanding deposits shall be prepared and verified in the Accounts Branch at the end of each financial year and differences between the outstanding and the monthly plus and minus memo, if any noticed shall be reconciled under the orders of the Registrar or the Deputy Registrar empowered.]

1. Rule 12 Substituted by Notification No. HCA 222 of 1973 dt. 25/26.7.1974, KGD 8.8.1974

B-Petty Deposits

13. Petty deposits mean items of cash deposits required for immediate disbursements and include:

(i) Tom Tom Batta,

(ii) Expenses of Commission,

(iii) Expenses of Commissioners appointed in proceedings,

(iv) Remittances accompanying Commission and Processes from other Courts,

(v) Translator's fee received from High Courts of other States.

(vi) Fee for copies of plans and genealogical trees,

(vii) [1][The transmission charges (including packing charges) if any, kept in judicial deposit before the commencement of these rules shall be dealt with according to the 'Karnataka High Court Account Rules, 1965, as they existed before commencement of these rules.][1]

1. Clause VII of Rule 13 Substituted by Notification No. ROC 4114 of 1968 dt. 22.1.1969 KGD 30.1.1969

(viii) Amounts relating to claims of deceased Judicial Officers.

(ix) Other miscellaneous petty items required for disbursements.

[1][**14.** (1) The cash in respect of petty deposits shall be received by the Cash Clerk of the Court, who shall enter such receipt of cash in Cash Book (

Form C) and issued to the depositor a receipt in Form No. I K.F.C. The cash so received shall be retained in the hands of Cash Clerk. The amount in excess of his security shall be credited to the "Judicial Deposit" account in the Treasury/Bank under a single Receipt Order the Receipt Order and the challan being signed by the Registrar or the Deputy Registrar empowered.

(2) When money is required for payment out of the amount so deposited, it shall be drawn by the Registrar or the Deputy Registrar empowered on a self cheque.

(3) Sums remitted to the Treasury/Bank for being credited to the “Judicial Deposit” account under sub-rule (1), and sums withdrawn from the Treasury/Bank from the said account shall be entered in the Cash Book (

Form C) by the Cash Clerk.] [1]

1. Rule 14 Substituted by Notification No. ROC 1096 of 1959 dt. 7.2.1968 KGD 15.12.1968

15. (1) Cash payment shall be made by the Cash Clerk to the party concerned, debiting the same in the Cash Book (

Form C) under the attestation of the Superintendent. The party shall be identified by a member of the Bar or by the attestation of a respectable person to the satisfaction of the Superintendent, at the time of payment. For each payment, the signature of the party shall be taken in Cash Book (Form C) and for a payment exceeding Rs.20 a stamped acknowledgement shall be obtained in the Cash book (Form C).

(2) When officials of the Court attend to the work of (i) translation and (ii) preparation of copies of plans and maps, rules 28 to 30 K.C.S.R., shall be followed for payment of fees to them.

Form C), is not in English or Kannada, it shall invariably be transliterated into English or Kannada duly attested by the Superintendent.

2. In respect of payments by money orders, the connected postal receipts and the acknowledgements shall be pasted in the Cash Book.

Form C) shall be transferred to the said Ledger from day to day by the Cash clerk. The Superintendent shall compare the entries in the Ledger with the entries in the Cash Book and initial each entry in the Ledger in token of its correctness. At the end of each day, the Superintendent shall make a record in the Cash Book to the effect that he has compared the entries therein with the entries in the Ledger. The amount of balance in each transaction shall be noted in red ink in columns 10 and 19 of the Ledger.

Note:- 1. The pages of the ledger in Form E shall be machine numbered.

(2) At the beginning of every year, the balance outstanding in all items at the end of the previous year, shall be brought forward before making any entry in the new year.

17. Amount unspent in the case of petty deposits will lapse to Government after the expiry of three months from the date of disposal of the concerned proceeding.

Note:- 1. The date of disposal of the proceeding shall be noted in the Ledger Form E.

2. The Superintendent of the Board of the Court shall on every Monday furnish to the Accounts Branch a list of all classes of cases disposed of during the previous week.

3. On the 15th of each month, a list of all items of unspent petty deposits in cases disposed of in the previous month, shall be put up on the notice board of the Accounts Branch, showing the number of the proceeding, names of parties and Advocates if any, who deposited the said amount.

C – Government money, viz., Stamp duty and Penalty, forfeitures to Government and sums to be credited to Government.

18. (1) Government money received in respect of all the aforesaid items shall be entered in the Cash Book (

(2) The amount received in respect of stamp duty and penalty shall also be entered in the Register of Duties and Penalties (Form F) in addition to the entries in the Cash Book (

Form No. 61 K.F.C.). The entries in the Remittance Register shall be signed by the Cash Clerk, the Superintendent and the Registrar or the Deputy Registrar empowered, and sent with the money to the Treasury/Bank on the date of realisation for being credited under the proper head.

(4) At the end of the month, an extract of the Remittance Register shall be prepared and figures totalled by the Cash Clerk and forwarded to the Treasury under the signature of the Registrar or the Deputy Registrar empowered. In the Treasury the totals in the extract shall be checked with the Treasury Account and the extract signed by the Treasury Authorities in token of the correctness. The extract shall then be returned to the Court.

Note: - 1. The Registrar or the Deputy Registrar empowered shall satisfy himself that the sums realised have been duly remitted to the Treasury/Bank and not detained in the hands of the Cash Clerk.

2. If there be any delay in the remittance of the amount, the reason for the same shall be noted in the Cash Book (

Form C) by the Cash Clerk under the signature of the Registrar or the Deputy Registrar empowered.

Form No.1 K.F.C., shall be issued to the payee.

D – Moneys drawn from the Treasury/Bank for Disbursement of Pay, Travelling Allowances, Loans, Advances, Medical Reimbursement charges and Contingent charges.

19. (1) (a) In respect of pay and travelling allowances the provisions contained in Chapters V and VII, K.F.C., shall be followed.

(b) In respect of loans the provisions contained in Chapter XII, K.F.C., shall be followed.

(c) With regard to Advances the provisions contained in Chapter XIII, K.F.C., shall be followed.

(d) In respect of claims of medical reimbursement charges, after the admissible claims are sanctioned, they shall be sent to the Accounts Branch for the preparation of bills.

(e) In respect of contingent charges, the rules contained in the Manual of Contingent Expenditure, 1958, shall be followed.

(2) The bills prepared in respect of the above items by the concerned officials shall be scrutinised by the Superintendent before they are signed by the drawing officer and then handed over to the Cash Clerk under proper acknowledgment. The cash clerk shall send the Bills to the Treasury for obtaining cheques.

(3) The receipt of money after encashment of cheqeus and the disbursement thereof shall be entered in the relevant columns of the Classified Cash Book (Form G).

Form No.62 K.F.C., a Cheque Movement Register in the form prescribed under Article 345 K.F.C., and a Register of Undisbursed Pay in Form No.10 K.F.C.

Form C) shall be brought into the Classified Cash Book (Form G). The closing balance shall be struck for the day in the Classified Cash Book by the Cash Clerk. The Superintendent shall verify and initial the registers in token of the correctness of the entries.

Form C and G shall be machine numbered.

(6) All kinds of cash in the hands of the Cash Clerk shall be produced for verification every evening or at the beginning of the next working day before the Registrar or the Deputy Registrar empowered, who shall verify the cash and shall record that the cash balance has been checked and found correct, with his initials and date.

Form No.1 K.F.C.) and Receipt Order Books (Form B) in the Stock Book which shall be in the following form:

Amount showing the stock of ……

Date	No.& date of commu nication under which the books are received	Number of books received	Printed Sl.No. of each book received	Number of books issued for use	Printed Sl.No. of each book issued	Balance	Intials

E-Recoveries from Salaries of the Officials of the Court Towards the Dues of Co-operative Societies.

20. (1) On receipt of a requisition from any Co-operative Society showing the amount due to it from any official of the Court, the Cash Clerk shall recover from the salary of the concerned official such amount or part thereof, with his consent, and shall remit the same to the concerned Society or Bank (as desired by the Society), the same day or on the next working day.

(2) The Cash Clerk shall obtain the necessary acknowledgment from the society or Bank, as the case may be, in respect of each item of remittance and file securely with the requisition received from the Society.

(3) Such recoveries from the officials and the corresponding remittances to the Society or Bank shall be entered in the Classified Cash Book (Form G).

21.Cash Chest: - The Cash Chest shall have double locks. The key of one lock shall be in the custody of the Superintendent and the key of the other lock shall be in the custody of the Cash Clerk. The duplicate keys of both the locks shall be deposited in the Treasury under seal.

CHAPTER III

Furniture

22. Every article of furniture shall be numbered serially with the letters H.C. immediately after it is received in the Court.

Note:- The letters H.C. stand for “HIGH COURT.”

23. Furniture Account shall be maintained by one of the clerks of the Accounts Section in the Registers (

Form 34-A and 34, K.F.C.) having regard to the provisions contained in articles 166 and 167, K.F.C.

24. The articles purchased or supplied shall be immediately brought to account. Once in [1][a year] these registers shall be verified by the Superintendent with reference to the physical stock and the result shall be reported to the Registrar. The Registrar or the Deputy Registrar empowered, shall check the furniture once a year.

1. Substituted by Notification No. ROC 3181 of 1968 dt. 29.6.1972 KGD 6.7.1972

25. In respect of discrepancies found on verification of stock, the instructions laid down under Article 171 K.F.C., shall be followed.

CHAPTER IV

Library

26. (1) The books of the library are intended mainly for the use of the Judges and Officers of the Court. It is not a lending library. The Librarian is responsible for all the books and periodicals of the library.

(2) Every book on receipt in the library shall be marked on the title-page with the seal of the Court, the date of accession to the library and the value of the book. Every book other than periodicals, journals, etc., shall also be affixed with the embossing stamp of the Court on the title page as well as in one or two intermediate pages.

Form No.36 K.F.C.) and placed in their appropriate places within a week from the date they are received in the library.

Form No. 36 K.F.C. in accordance with Articles 166 and 173 K.F.C. Each entry in the Register shall be checked and initialled by the Registrar or the Deputy Registrar empowered.

28. (1) The Librarian shall maintain a Register of Periodicals and Gazettes subscribed for by or supplied to the Court and shall bring to the notice of the Registrar or the Deputy Registrar empowered, any irregularity in their receipt. The Register of periodicals shall be in Form W and the entries therein shall be checked and initialled by the Librarian.

(2) The Librarian shall maintain files of periodicals. He shall get all the periodicals in each year bound and shall enter such bound volumes in the Library Register (

Form No.36 K.F.C.). The fact of such entry – shall be noted in the Register of Periodicals (Form W), with the corresponding number in the Library Register (Form No.36 K.F.C.).

29. Once a year the Registers shall be verified by the Librarian and the result shall be reported to the Registrar. In respect of discrepancies found on verification of stock, the instruction laid down in article 171 K.F.C., shall be followed.

30. (1) The accounts of books meant for the subordinate Courts shall be maintained separately by the Librarian in the Register (

Form No.36 K.F.C.), in accordance with Articles 166 and 173 K.F.C. New books meant for the use of the subordinate Courts shall be entered in the said Register (Form No.36 K.F.C.) by the Librarian as soon as supplies are received. Each entry in the Register shall be checked and initialled by the Registrar or the Deputy Registrar empowered.

(2) In respect of books meant for the subordinate Courts, the Librarian shall maintain an Issue Register in Form H. The acknowledgments received by the Court from the subordinate Courts in respect of books supplied to them, shall be preserved separately by the Librarian.

31. Books and periodicals found to be unserviceable in the library, being damaged or otherwise, may be condemned by the Registrar in accordance with the provisions of Article 168 K.F.C.

CHAPTER - V

Service Postage Stamps

32. Service postage stamps shall be obtained by the Registrar or the Deputy Registrar empowered, by presenting a bill in

Form No.52 K.F.C., at the Treasury. The Account in this connection shall be maintained by the Accountant in Form J. The receipts and issues shall be checked on the days of transaction by the Superintendent. The Registrar or the Deputy Registrar empowered, shall check the account at the time of presenting the bill for obtaining stamps from the Treasury.

33. On receipt of indents from the Superintendents of several branches of the Court, the Accountant shall issue necessary service postage stamps after the indents are passed by the Superintendent.

34. The concerned officials in the several branches of the Court who deal with service postage stamps shall maintain accounts in Form J and the Superintendent of the respective branches shall check the receipts and issues every day. It shall be the responsibility of the Superintendents of the respective branches to see that the accounts are maintained correctly.

Note:- A letter weighing machine shall be kept in each branch where service postage stamps are dealt with to weigh and ensure that stamps of proper value are affixed.

35. Government letters and packets which are found insufficiently stamped or not stamped, may be received on payment of cash from the permanent advance, the amount paid therefor being debited to the office contingencies. In such cases, no recovery of amount so spent need be made from the office or the department so spent from which the communication or letter is received.

CHAPTER VI

Maintenance of Vehicle

36. The motor vehicle maintained at the expense of the Government in the Court shall be used exclusively for or in the interest of Court work under the written permission of the Registrar. An order book shall be maintained in this connection in which the orders of the Registrar for the movement of the vehicle shall be obtained. This book shall be maintained by the Personal Clerk of the Registrar.

37. The movement of the vehicle shall be recorded in a log book to be maintained under Article 174 K.F.C. The log book shall be intialled by the Registrar every day.

38. In respect of maintenance and repairs of the motor vehicle, the provisions contained in Rule 55(40) of the Manual of Contingent Expenditure shall be followed.

CHAPTER VII

Refund of Court Fees

39. In cases of institution fee where refunds are ordered by the Court, a certificate shall be granted authorising the party to receive from the Treasury, the part of the Court-fee paid on the memorandum of appeal or other proceeding, as per orders of the Court.

40. (1) The refund certificate shall be prepared by the clerk in the Record Section of the Court in Form K and it shall be checked and initialled by the Superintendent of the Record Section before it is tendered for the signature of the Registrar or the Deputy

Registrar empowered. All refund certificates so issued shall be entered in the Register of Applications for Refund Certificates in respect of Court Fee (

Form L) and such entries shall be initialled by the Registrar or the Deputy Registrar empowered.

(2) In the counter-foil of the refund certificate, the amount shall be entered both in words and figures.

41. The fact of such refund shall be noted against the original entry in the Stamp Register and on the appeal memo under the attestation of the Registrar or the Deputy Registrar empowered.

42. For refund of Court fee paid in excess of the legal requirements, the procedure laid down in Rules 39 and 40 above shall be followed.

43. (1) In the case of unused process stamps, the Indexing Clerk of the Decree Branch of the Court shall prepare and affix on the Court notice board a list of unused process stamps remaining in the cases in each month, before the 15th of the following month, showing the number of the case, names of parties or Advocates, if any, the amount of unexpended process fee and the date on which such process fee becomes liable to be destroyed. He shall also send a copy of such list to the Superintendent of the Record Section for further action.

(2) The unused process stamps shall be retained in the Court for three months after the date of the judgment or decree in the appeal on proceeding in which they were deposited. If no application is received from the depositor for the refund of their value, they shall be destroyed by or in the presence of the Registrar or the Deputy Registrar empowered.

(3) In cases of process stamps deposited in wrong numbers, the above period of three months shall be calculated from the date of their deposit.

(4) If an application for refund of unused process stamps is made by the depositor within three months from the date of the judgement or order, the Registrar shall pass an order for refund, if the same is admissible under the Rules.

The clerk in the Record Section shall prepare a refund order and deliver it to the depositor if he is present.

Note: - No Fee is leviable on the application for refund of unexpended process fee.

(5) If the depositor is not present when the refund orders is prepared, the Court shall, by notice affixed on the notice board of the Record Branch of the Court, intimate the date on which the same is ready for issue, and if within three months of that date the refund order is not taken from the Court by the party entitled to it, the order shall be cancelled and the stamp destroyed in the presence of the Registrar or the Deputy Registrar empowered.

(6) The form of certificate (Form K) prescribed for the refund of institution fee or excess Court-fee shall be used for the refund of unused process stamps also. In the case of unused process stamps, the stamps shall be affixed to the refund certificate duly punched and cancelled.

44. In all the above cases, the refund certificate shall be valid for 15 days from the date of issue. If for any reason, the certificate is not encashed within the prescribed period, it may be revalidated by the Registrar or the Deputy Registrar empowered, on presentation of a memo, for sufficient and adequate reasons.

CHAPTER VIII

Stationery

45. Articles of stationery received from the press, or from the Cash Clerk after local purchase, shall be kept in the Stationery Branch in the custody of the clerk in charge of Stationery, who shall enter these articles as soon as they are received in the Register of Stationery Articles Received (

Form M).

46. (1) Articles from the Stationery Branch shall only be supplied against indents signed by the Superintendents of the several branches, Bench Clerks and Judgment-Writers attached to Judges.

(2) Article required for the month by each branch shall be entered in the Indent Register (Form Z) maintained for the purpose by Superintendent in charge of each section, Bench Clerks and Judgment-writers attached to Judge, after satisfying that the articles indented for are necessary.

47. There shall be a register called the Issue Register in (Form N) in the Stationery Section, maintained by the clerk in charge of the stationery. All articles issued against the aforesaid indents shall be entered in the Issue Register.

48. There shall be a Stock Register in (Form O) in the Stationery Section, maintained by the clerk in charge of stationery. The entries relating to the issue of articles in the Issue Register (Form N) shall be carried to the Stock Register (Form O).

49. The aforesaid registers shall be maintained by the clerk in charge of stationery under the supervision of the Superintendent of the Stationery Branch. The Superintendent of the Stationery Branch shall check all the entries in the registers and initial them in token of their correctness.

50. The Registrar or the Deputy Registrar empowered, shall check and verify the entries in the several registers in the Stationery Branch at least once a month.

51. There shall be a physical verification of stock of stationery articles once a year by the Registrar or the Deputy Registrar empowered. In case of discrepancies found on verification of stock, the instructions laid down in Article 171 K.F.C., shall be followed.

CHAPTER IX

Securities

52. The following officials of the Court who are entrusted, whether permanently or temporarily with the custody of Government cash or property, shall furnish security and shall execute a security bond in

Form No. 63 K.F.C., setting forth the conditions under which the Government hold the security and may ultimately refund or appropriate it. The amount of security required from each of them is as below: -

			Rs.
i.	Cash Clerk	…	500
ii.	Superintendent	…	500
iii.	Librarian	…	500
iv.	Superintendent in charge of properties received in criminal appeals and revisions.	…	500
v.	Clerk in charge of furniture	…	500
vi.	Supervisor of the High Court Press	…	500
vii.	Clerk in charge of stationery	…	250
viii.	Copyist Examiner	…	250
ix.	Van Driver	…	250
x.	Watchman	…	100

53. The provisions contained in Articles 355 to 358 K.F.C., shall be followed in taking security from the above officials.

54. Security in the shape of immovable property may also be accepted in lieu of securities contemplated under Article 355 K.F.C. In such a case proper examination of the title deeds shall be made by the Registrar, who shall also take action to get the property hypothecated to Government properly valued, and shall satisfy himself about the sufficiency of the security.

55. The Registrar shall be personally responsible for the loss, if any, caused by not obtaining the securities from the officials referred to above.

56. A register of security deposits shall be maintained in Form No. 64 K.F.C.

CHAPTER X

Properties received in Criminal Appeals and Revisions

57. Every item of property received in the Court shall at the time of its production be labelled distinctly to show the case to which it pertains and it shall be kept in the property room, which shall be locked.

58. Every item of property received shall be entered in the Property Register (Form P) by one of the clerks in the Criminal Branch under the supervision of the Superintendent of that branch, who shall initial such entry. Each entry shall be attested by the Registrar or the Deputy Registrar empowered.

59. Entries in the Property Register shall be serially numbered. The outstanding items of properties not disposed of in the previous year shall be brought forward in the new register to be opened at the beginning of the calendar year.

60. The property room shall be in the charge and control of the Superintendent of the Criminal Branch.

61. Valuable property, such as articles of gold and silver, and cash, shall be kept in the iron safe maintained in the property room. The iron safe shall have double locks. The key of one lock shall be in the custody of the Registrar or the Deputy Registrar empowered, and the key of the other lock shall be in the custody of the Superintendent of the Criminal Branch. The duplicate keys of both the locks shall be deposited in the Treasury under seal.

62. Whenever there is a change in the office of the Superintendent of the Criminal Branch or the Registrar or the Deputy Registrar empowered, the incoming officer shall

receive the key of the iron safe from the outgoing officer and shall get the articles in the property room and the valuables in the iron safe verified in the presence of the outgoing officer and shall make a note in the Property Register on the date of his assumption of the charge to the effect that the entries have been verified and found correct with reference to the property and valuables.

63. Wherever any property is found missing, the matter shall at once be reported to the Registrar for taking necessary action.

64. The Superintendent of the Criminal Branch shall take prompt action to return the properties after the disposal of appeals and revisions, in accordance with the orders of the Court relating to the disposal of such property.

65. The Registrar or the Deputy Registrar empowered shall once in three months inspect the Property Register to see that properties and valuables have been returned in proceedings which have been finally closed.

66. Whenever an item of property or valuable is returned after disposal of the proceeding as stated above, a note of that fact shall be made in the column provided for that purpose in the Property Register. Such entry shall be initialled by the Registrar or the Deputy Registrar empowered.

67. The return of valuables, such as articles of gold and silver, and cash, after the disposal of the Proceeding, shall be made in the presence of the Registrar or the Deputy Registrar empowered.

68. During April every year, the Registrar or the Deputy Registrar empowered, shall check the property in the property room and valuables in the iron safe with reference to the Property Register to ensure that the instructions given for the safe custody of the property are being properly followed by the officials of that branch and shall record a certificate to the effect that the properties and valuables were verified and found correct.

CHAPTER XI

High Court Press

69. The Supervisor of the Court Press shall be in charge of the machinery, equipment and the accessories thereof, under the control of the Registrar or the Deputy Registrar empowered.

70. The accounts of the Court Press shall be maintained by the Clerk of the Press under the supervision of the Supervisor.

71. All varieties of paper and press equipments including machinery received by the Court Press from the Government Press or from the Cash Clerk in case of local purchases, shall be entered by the Clerk of the Press in the Press Materials Receipt Book (Form Q).

72. All articles entered in the Press Materials Receipt Book, except paper and machinery, shall be carried over to the Press Materials Ledger (Form R) by the Clerk. The entries relating to machinery in the Press Materials Receipt Book shall be carried over to the Inventory Register (Form S) by the Supervisor of the Press. Entries relating to paper in the Press Materials Receipt Book shall be carried over to the Press Paper Ledger (Form T).

73. There shall be maintained a register called the Issue Register (Form Z) in which every item of press materials issued for the working of the Press shall be entered by the clerk. All issues in the Issue Register (Form U) shall be charged off in the Press Material

Ledger (Form R) at the end of each day by the Clerk of the Press and the balance struck. The Superintendent shall check all issues at the end of each day.

Form V) by the Clerk of the Press. Issue of Paper for the week shall be totalled up in the aforesaid Register and the total shall be charged off in the Press Paper Ledger (Form T) and the balance struck thereon.

75. (1) Every entry in each register maintained in the Press shall be checked and initialled by the Supervisor of the Press every day.

(2) All entries in the Press Materials Receipt Book and the Inventory Register shall be initialled by the Registrar or the Deputy Registrar empowered.

76. Once in a month the Superintendent shall verify the stock in the Press with reference to the entries made in the several registers and shall make a note of that fact in the Registers. (Forms R, S and T). In case of discrepancy found on verification of stock, the instructions contained in Article 171 K.F.C., shall be followed.

77. During the month of April every year, the Registrar or the Deputy Registrar empowered, shall conduct an annual stock verification in the Press with the assistance of the officer-in-charge of technical supervision of the Court Press and submit a report to the Court.

78. Broken types shall be got recast after obtaining orders of the Registrar.

79. In case any item of machinery becomes unserviceable under technical advice, the same shall be dealt with in accordance with the provisions of Article 168 K.F.C.

CHAPTER XII

Audit of Accounts

80. The accounts of the Court shall be audited every year by the Auditors of the Court.

81. When the Registrar considers that a special audit is necessary in cases of defalcation or serious account irregularity, he shall order for the same.

82. The Auditor is responsible for the thorough and careful examination of the accounts audited by him.

CHAPTER XIII

Preservation and Destruction of Account Records

83. The following records shall be preserved permanently in the Record Room of the Court : -

i. Cash Book – Form C.

ii. Classified Cash Book – Form G.

iii. Inventory Register of Court Press – Form S.

iv. Register of Records Destroyed – Form X.

84. All records, books and papers shall be retained for the periods noted against them, as follows, counting from the date of completion. On the expiry of such periods, they shall be destroyed after obtaining orders of the Registrar unless their further retention is found necessary under any of the provisions of the Indian Evidence Act or as per the orders of the Court.

1.	Form A – Memo for the issue of Receipt order	…	5 years
2.	Form B – Receipt Order Book	…	10 years
3.	Form D – Ledger of Judicial Deposits	…	10 years
4.	Form E – Ledger of Petty Deposits	…	10 years
5.	Form F – Register of Duties and Penalties	…	10 years
6.	Form H – Issue Register of Library Books supplied to Lower Courts.	…	5 years
7.	Form J – Register of Service Postage Stamps	…	5 years
8.	Form K – Refund Certificate	…	5 years
9.	Form L – Register of App ate	…	5 years

10. Form M- Register of Stationery Articles Received	…	5 years
11. Form N – Register of Stationery Articles Issued	…	5 years
12. Form O – Stock Register of Stationery Articles	…	5 years
13. Form P – Register of Property	…	10 years
14. Form Q – Press Materials Receipt Book	…	10 years
15. Form R – Press Materials Ledger	…	10 years
16. Form T – Press Paper Ledger	…	10 years
17. Form U – Press Materials Issue Register	…	5 years
18. Form V – Press Daily Issue Register of Paper	…	5 years
19. Form W – Register of Periodicals	…	5 years
20. Form No. I KCE – Register of Contingent Charges	…	5 years
21. Form No. 54 KFC – Register of Repayment of Judicial Deposits.	…	10 years
22. Form No. 56 KFC – Register of Receipt of Deposits	…	10 years

Note:- None of the above records shall be destroyed prior to audit irrespective of the expiry of the period of its retention.

85. A Register in Form X containing full details of all records destroyed shall be maintained permanently in the Record Room of the Court.

86. Matters not dealt with herein shall be governed by the Karnataka Financial Code.

A P P E N D I X

1.	Form A	– Memo for the issue of Receipt Order.
2.	do B	- Receipt Order.
3.	do C	- Cash Book.
4.	do D	- Ledger of Judicial Deposits.
5.	do E	- Ledger of Petty Deposits.
6.	do F	- Register of Duties and Penalties.
7.	do G	- Classified Cash Book.
8.	do H	- Issue Register of Library Books supplied to Lower Courts
9.	do J	- Register of Service Postage Stamps.
10.	do K	- Refund Certificates.
11.	do L	- Register of Applications for Refund Certificates.
12.	do M	- Register of Stationery Articles Received.
13.	do N	- Register of Stationery Articles Issued.
14.	do O	- Stock Register of Stationery Articles.
15.	do P	- Register of Property.
16.	do Q	- Press Materials Receipt Book.
17.	do R	- Press Materials Ledger.
18.	do S	- Press Inventory Register.
19.	do T	- Press Pape

20.	do U	- Press Materials Issues Register.
21.	do V	- Press Issue Register of Paper.
22.	do W	- Register of Periodicals.
23.	do X	- Register of Records Destroyed.
24.	do Z	- Section Indent Register of Stationery Articles.

FORM - A

[Vide rule 7(1)]

IN THE HIGH Court OF KARNATAKA, BANGALORE

Case No. …… **of 19**

Appellant/Petitioner Vs. Respondent

Memo for the issue of Receipt Order

The Appellant/Petitioner/Respondent prays for the issue of a Receipt Order for Rs…….. towards the ……. Charges in the above case. * No Receipt Order has been obtained previously for this amount. The Receipt Order previously obtained for this amount has been lost and the prescribed fee of Re.1 has been credited to the Reserve Bank of India in this behalf and the challan is enclosed herewith.

Signature of the party
or his Advocate.

*Strike out the sentence not applicable.

FORM B **HIGH COURT OF KARNATAKA, BANGALORE** Receipt Order	**FORM B** **HIGH COURT OF KARNATAKA, BANGALORE** Receipt Order
Judicial Deposits (Counterfoil)	Judicial Deposits
Date …… Proceeding No……. Amount …….. - “ - (in words) ……. From whom received ……. Signature ……. Designation …….	To The Reserve Bank of India, Bangalore Sir, Please receive from …… or bearer the sum of Rs…… (in words) …….. and credit the same under the head “Judicial Deposits” granting a receipt on this memo, on account of Proceeding No……. of 19 …… Date …… Signature …… Designation ……