

TABLE OF CONTENTS

PART –IX Deposit

382-384	...	Introductory	142
385-392	...	General Rules and Limitations	143-145

Revenue Deposit

393-394	...	Receipt	145
395-396	...	Repayment	146
397-401	...	Repayment Order and Voucher	146 -147
402	...	Payment at Sub-Treasury	147
403-407	...	Lapsed Deposits	148-149

Civil and Criminal Court's Deposits

408-411	...	Receipts and Repayment	149-151
412-414	...	Agreement with the Treasury	151-152

Personal Deposits

415-416	...	Receipts and Repayments	152
417-418	...	Deposit for works done for Public Bodies or Individuals	152-153
419	...	Deposits of Fees	153-154
420	...	Other Deposit Accounts	154

PART IX DEPOSITS

Introductory

382. Moneys received at the treasury for deposit in the Government. Accounts are classified according to the Government through which they are received, the usual classes being (1) Revenues Deposits, (2) Civil Court Deposits, and (3) Criminal Court Deposits.

Another important class is 'Personal Deposits' of which account kept at the treasury is of the nature of a banking deposit account, the receipts and payments being recorded in personal ledger,. Other classes of deposits may be added under special orders of the Government.

***Note:** Separate registers must be kept for each class of deposits in accordance with the direction contained in this behalf in the Account Code Vol. II or under special instructions of the Accountant General.*

383. Unless there be anything repugnant in the subject or context, the relevant provisions of this part shall apply to deposit transactions of the Public Works and other Departments whose initials accounts are kept in the departmental offices, except in so far as they may be varied or supplemented by departmental regulations.

384. At places where the cash business of the treasury is conducted by the bank, moneys tendered, as deposits will be received and repayments of such deposits made by the bank in accordance with the procedure laid down in Rules 331 to 333.

General Rules and Limitations

385. No moneys shall be received for deposit in the Government Account, unless they are such as by virtue of any statutory provision or of any general or special orders of the Government are required or authorised to be held in the custody of the Government.

Subject as aforesaid, it is the duty of the Treasury Officer to see that save as expressly otherwise provided by these rules, no money is credited as a deposit except under the formal order of a Court or other competent authority and also, if the amount could be credited to some known head in the Government account, to make representation to the Court or authority ordering its acceptance or in whose favour the deposit was received.

386. The treatment of the following items as deposits is prohibited:-

- (i) No pay, pension or other allowances should be placed in deposit on the ground of the absence of the payee or any other reason.
- (ii) No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to the Government and refunded, if necessary on order of the Appellate Court. But compensation fines (including cost in criminal cases) due to an injured party and not to the Government may be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.
- (iii) As provided in Rule 291 no refunds whether of stamps or of other receipts, can be drawn to be lodged in deposit pending demand by the payee.

387. No jewels or other property received for custody and restoration in kind may be brought on the deposit account, though the value be stated in money.

388. Government promissory Notes or other security deposits (not being cash) received must on no account be credited as deposits.

389. The net sale proceeds of unclaimed impounded cattle may be kept in deposit for three months and if no claim be made within that time are to be credited to the proper account.

390. The sale proceeds of unclaimed property are not to be placed in deposit at all; under police Act 1961 (5 of 1961), the property itself is to be kept for six months; but money realised by sale is at once at the disposal of the Government, and should be taken to credit of the appropriate receipt head. Exception must, however, be made in the case of property left by person dying intestate and without heirs which Civil Courts will secure and hold for certain periods in accordance with the local law.

Note-1: If unclaimed property be perishable and be sold because it cannot be kept, or it be sold for the benefit of the owner or because its value is less than ten rupees, its proceeds should be held for six months in deposit, but the circumstances should be clearly stated in the challan, presented at the treasury for entry under 'Nature of deposits' in the deposit register.

Note-2: Money belonging to prisoners, in jail should not be held for long terms by the Jail Department, but should be paid into the treasury at convenient intervals.

Note-3: The Police Department should have no deposit except security and earnest money deposits which should be paid into the treasury as Revenue Deposits. Unclaimed property found by or delivered up to a police officer, should be made over to the Magistrate. Proceeds of sale or old stores or other Government property should be paid in to the treasury for credit to Government account.

391. The following provisions apply to moneys tendered for credit as Personal Deposit at a treasury:-

- (a) Moneys tendered by or on behalf of wards and attached estates and estates under Government management may be accepted at a Treasury for credit as Personal Deposits.

A half yearly certificate of the balances of these accounts kept at a treasury will be furnished by the Treasury Officer on the application of the officer concerned,

- (b) Save as provided above, moneys tendered by Government officers, acting in their official or any other capacity, and funds of quasi-public institutions may not be accepted as Personal Deposit at a treasury without the special permission of the Government for the opening of a banking account with that treasury. Such permission may not be granted, except after consultation With the Accounts Officer and unless the Government be satisfied that \the initial account of moneys to by held in such Personal Deposit Accounts are properly maintained and are subject to audit.

(c) Nothing contained in this rule shall operate to affect the banking accounts kept at a treasury of any Personal Deposits which formed part of the Government Account on the date of promulgation of these rules.

392. Save as otherwise provided by any law or rule having the force of law and subject to any general or special orders of the Government to the contrary the provisions of Rules 400 to 406 apply *mutatis mutandis* to Personal Deposits and all other classes of deposits dealt with this part.

Balance in the Personal Deposit accounts do not lapse to Government under Rule 403 if outstanding for more than three complete account years. Except where by law or rules having the force of law, Personal Deposit accounts are created by transferring fund from the Consolidate Fund for discharging liabilities of the Government arising out of special enactments. Personal Deposit accounts created by debit to the Consolidated Fund should be closed at the end of the financial year by *minus* debit of the balance to the relevant service heads in the Consolidated Fund, the Personal Deposit accounts being opened again next year, if necessary, in the usual manner. If a Personal Deposit account is not operated upon for a considerable period and there is reason to believe that the need for the deposit account has ceased, the same should be closed in consultation with officers in whose favour the deposit account had been opened.

REVENUE DEPOSITS

Receipts

393. All deposits must be separately paid into the treasury with challans or other documents setting forth all the particulars necessary for the entries to be made in the register of deposit receipts.

Note: Each item of receipt must be recorded in the register of receipts and each entry must be checked and initialed by the Treasury Officer in accordance with directions contained in this behalf in the Account Code, Vol. II

TOP

394. In respect of earnest money deposits made by intending tenderers of Civil Department which is creditable as Revenue Deposits, no previous authority of the departmental officer is necessary. But the depositor must state the designation of the officer in whose favour he makes the deposit and the designation must be stated on the receipt given by the treasury. These deposits may be received at sub-treasuries as well as at district treasuries.

Re- payments

395. (1) Refunds of deposits can be made only on the receipt of the person entitled to them after production of the authority. However in cases where moneys or account of revenue deposits were received and credited to Government account by a departmental officer or where these were credited at a treasury with which he is in account and the depositor requested to receive the repayment of deposit through such a departmental officer, the departmental officer should draw the amount on his receipt from the treasury and make payment to the payee concerned. The Treasury Officer will, before making the payment to the departmental officer, verify the availability of the credit in the manner as stated in Rule 395(2).

(2) Save as provided in Rule 398 a person claiming refund of a deposit must produce an order of the authority which ordered acceptance of the deposit. The Treasury Officer shall compare the order with the entry in the register of receipts and, if the balance be sufficient, he will take the payee receipts, make payment and record it at once under his initial in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item the Treasury Officer shall endorse this fact on the order and return it to the person presenting it.

396. The provision of Rule 296 apply to refunds of deposits as they apply to refunds of revenue, when the amount involved does not exceed Rs. 100.

Repayment Order and Voucher

397. Form T.R. 43 shall be used for repayment order and voucher for deposits repaid. A deposit repayment voucher must in no case be prepared at the treasury.

A safeguard against fraud, the authority ordering repayment shall enter the name of the payee after the words "Passed for payment" thus "Passed for payment to_____."

Where under the provisions of Rule 395 (1) a departmental officer is required to draw the amount for repayment of a deposit, he will prepare a bill in Form T.R. 43 duly supported by the original challan with which the money was credited to Government account or by a duly attested statement showing

the names of the depositors to whom the repayment is to be made, the amount to be repaid, and the number and date of the challan with which the money was originally credited and the amount, if any, already repaid if the amounts received from more than one person were credited by a single challan by him and present it at the treasury after acknowledging the receipt thereof in the space provided for 'Claimant's signature' and after scoring out the words 'claimant's signature'. The Treasury Officer will then make the payment to the departmental officer after verifying the availability of the credit.

398. Except as provided in Rule 395(1), earnest money deposits of Civil Department cannot be refunded except under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer by the Departmental Officer in whose favour the deposit was made, made and under no circumstances can part payment be made.

399. If the departmental officer desires that an item of earnest money deposit, instead of being refunded, be carried to the credit of the Government, he must return the deposit receipt with this direction where upon the Treasury Officer will make the necessary transfer on the authority of this voucher.

400. Every order for the payment of money from a treasury issued in regional language by a court or an office shall also be recorded in English or Hindi.

401. Unless it be otherwise provided by any law, or rule or order issued by competent authority, a deposit repayment order shall remain in force for a period of three months from the date on which it was issued, after which no repayment can be made its authority unless it is revalidated.

402. Payment at Sub-treasury – When an officer in-charge of a sub-treasury has occasion to place in deposit on item which under any rule or order may be so dealt with, he may subject to the provisions of Rules 393 to 406, repay it without formal orders from the district treasury.

TOP

If any class of deposits is repayable at a sub-treasury, it must not except with the special permission of the Collector, be repayable at the district treasury also.

Lapsed Deposit

403. Deposits not exceeding five rupees unclaimed for one whole account year, balances not exceeding five rupees of deposits partly repaid during the year then closing and all balances unclaimed for more than three complete account years, shall, at the close of March in each year be credited to the Government. Of deposit and balances thus lapsing, the Treasury Officer will submit to the Accountant General immediately after 31st March a list prepared in accordance with the directions contained in the Account Code, Vol. II.

Note : For the purpose of this rule, the age of a repayable item, or of a balance of it may be reckoned as dating from the time when item or the balance, as the case may be, was initially deposited.

Except that in case of deposits the detailed accounts of which are maintained by the departments (e.g., Public Works Department, etc.) themselves and not by the treasuries, the age of any repayable item shall be reckoned with reference to the provisions in the concerned departmental regulations.

404. The Government may, in relation to any particular class of deposits, issue orders verifying or relaxing any of the conditions or limitation specified in the last proceeding rule.

405. (1) Deposits, the detailed accounts of which are not kept at the treasury and which are credited to the Government under Rule 403, cannot be repaid without the sanction of the Accounts Officer, who will authorise payment on ascertaining that the item was really received and was carried to the credit of the Government as lapsed, and that the claimant's identity and title to the money are certified by the officer signing the application for refund. The amount of the bill may, wherever necessary be paid to the departmental officer on his receipt as provided in Rule 406. Where the depositor requests to receive the refund through the departmental officer, the application for refund should, on the basis of such request, be sent to the Account Officer who will, after due verification, authorise the payment to the departmental officer as provided in Rule 406.

(3) Deposits, the detailed accounts of which are kept at the treasury and which are credited to the Government under Rule 403, may be refunded without the sanction of the Account Officer. The Treasury Officer shall, before authorizing refund in such cases, ascertaining that the item was really received and is traceable in his records, was carried to the credit

Of the Government as lapsed and was not paid previously, and that the claimant's identity and title to the money are certified by the officer signing the application for refund. The amount of the bill may wherever necessary be paid to the departmental officer on his request as provided in Rule 406.

Note: The sanction/payment authority issued by the Account Officer in cases covered by the provisions of sub-rule (1) above will be valid for three months from the date on which it was issued, after which no payment can be made on its authority unless it is revalidated.

406. The application for sanction shall be made in Form T.R. 44 there must be a separate application for deposits repayable to each person and its shall be used as the bill on which the payment is to be made at treasury.

In cases where moneys o account of deposits were received and credited to Government account by a departmental officer or where these were credited at a treasury with which he is in account and where these deposits have lapsed to the credit of the Government under Rule 403 and where the depositor requests to receive the refund thereof through such a departmental officer, the departmental officer should draw the amount on his receipt in Form T.R. 44. The Treasury Officer will make the payment or obtain the sanction of the Accounts Officer and make the payment to the departmental officer.

407. The repayment of lapsed deposit shall be recorded in the appropriate deposit register of receipts so as to guard against a second payment.

If the payment is made after the register of receipts has been destroyed, the responsibility for verifying the claimant's title to refund shall devolve on the authority who signs the application in form T.R. 44.

CIVIL AND CRIMINAL COURTS' DEPOSITS

Receipts and Repayments

TOP

408. Subject as hereinafter provided in Rule 409 to 414 the provisions of Rules 393 to 407 shall apply in relation to Civil and Criminal Court's deposits with such adaptation and modification as may be authorized by the Chief Judicial Authority concerned, after consultation with the Accountant General.

409. Subject to such general or special orders as may be issued by the Government, Civil Court and Magistrates may either.

- (i) Keep a banking account with the treasury, remitting without detail their gross deposit receipts for credit in Personal Deposit accounts and making repayments by cheques on the treasury against such personal deposit accounts, or
- (ii) Arrange that each deposit is separately paid into and drawn from the treasury upon documents passed by an authorized officer of the Court and setting forth the particulars necessary for the entries in the deposit registers kept at the treasury.

Note : (1)The object and effect of the arrangement set out at (i) above is simply to relieve the Treasury Officer of the responsibility for the details of the deposit transactions, not to abolish the detailed record, but to confined it to the departmental office in which registers of receipts and repayments and other initial records must be kept in accordance with the directions contained in the account Code, Vol.II

The Civil Court or Magistrate in this case should be responsible for the submission of such monthly and periodical accounts and returns as may be required by the Accountant General, although the vouchers are to be sent by the Treasury Officer.

Note : (2).In cases in which the first method referred to in this rule is followed, each Civil or Criminal Court should incorporate in its own account deposit items of its subordinate Court as a treasury does those of sub-treasuries unless any sub-ordinate Court it authorized to keep independent accounts and submit the return directly to the Accountant General. Separate accounts should be kept for, and separate returns submitted by the several Small Clause Courts.

410. Each transaction or receipt or payment of Civil or a Criminal Court deposit must be initialed by the Judge or Magistrate or by some duly authorized Gazetted Officer of the Courts.

TOP

411. In Civil Courts where numerous petty sums are received from suitor for immediate disbursement in full (as for diet, postage, etc.) the detailed control may, with the approval of the Chief Judicial Authority concerned; be left with the receiving Court.

Note – 1: The receiving Court, however, should record and deal with those petty deposits with the same care and formality as others. It should enter all in detail in a register of deposit receipts of the ordinary form labeled “Sheriff’s petty account” and repayment should be recorded in the similar separate register of repayment both to handled and attested like the general registers. From these two separate registers daily totals should be carried into the general registers, (though of course, without numbers) and also into a register of the personal ledger form in which a daily balance should struck; and lapse periodically reported.

Note – 2: The detailed procedure for the record of those petty deposits may be prescribed whenever the system is permitted by the Chief Judicial Authority concerned after consultation with the Accountant General.

412. (1) When the different Civil Courts of a district bank with the treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a Personal Deposit account for each Court, even though the deposit transactions of the subordinate Court be brought by a superior Court in detail on its own registers.

Note: To prevent disagreement between the deposit figures reported to the Accountant General by Civil Courts and by Treasury Officers, it is necessary to arrange that the former should report completed transactions. A Civil Court may not receive moneys but give the intending depositor and order to the Treasury Officer to accept it; though it records the issue of the order in a register in sufficient details, it should not bring the item on the deposit registers till the Treasury Officer advise receipt. Similarly, it should ascertain from the treasury at the close of the month which of its cheques have been cashed, and the cheques which are unpaid and deduct the total of the unpaid cheques from the total of the cheques issued totally their figures with the treasury figures.

(2) The Treasury Officer shall furnish the Court with a daily advice list of the sums received and paid; or advice the receipts and payments in a pass book as may be laid down by the Accountant General.

TOP

413. When it is inconvenient for an intending depositor to proceed to the treasury with the Court’s order to lodge his deposits the Court may receive the deposit and forward it to the treasury. Courts in the same town with a treasury shall make daily remittances; if at a greater distance, they shall remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant. To proceed to the treasury to obtain repayment of a deposit, the Judge may pay him in cash provided that there are in the court funds sufficient, whether of current deposit receipts or of office permanent advance, to meet the payment.

Note-1: *In these cases, the gross receipts and payments taking place at the Court must be shown, as remitted to and from the treasury and the payments be supported by the paid orders. If the receipts are in excess of the payments, the excess should be remitted in cash to the treasury; and if the payments are in excess of the receipts, the treasury should pay the excess to the Court which will thus recoup the permanent advance.*

Note-2: *No permanent advance may be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.*

414. When the list of lapses under Rule 403 is made up by the Court notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

PERSONAL DEPOSITS Receipts and Repayments

415. Subject as provided in Rule 391 moneys tendered as Personal Deposits may be received at the treasury from the administrators of the deposit account without specification of detailed item.

416. Unless in any case the Government direct otherwise withdrawals can be allowed only on cheques signed by the responsible administrator of the deposit account concerned. The charges in the treasury accounts shall be supported by the original paid cheques.

Withdrawals shall on no account be allowed to exceed the balance at credit in the deposit account.

DEPOSIT FOR WORKS DONE FOR PUBLIC BODIES OR INDIVIDUALS

417. Payments made to the Government by District Boards Municipalities and other Local Bodies for the cost of land taken up on their behalf under the Land Acquisition Act, shall be received at the treasury in accordance with the procedure laid down in paragraph 20 of Appendix 8 of the Meghalaya Financial Rule.

The number and date of the award statement as well as the date on which the deposit was credited in the treasury accounts shall be noted on all orders and vouchers on which payments are made out of the deposit account.

TOP

418. Deposits for works to be done on behalf of Local Bodies and other parties may be received and dealt with by the Public Works and other departments carrying out the works in accordance with departmental regulation.

Note: When under departmental regulation the Local Body or the party concerned is authorized to pay the deposit direct into the treasury the accompanying challan should state clearly the name of the department to which the amount creditable, and the division and the work to which the deposit relates.

Deposits of fees

419. Fees received from non-Government bodies or private persons for work done for them by Government servants shall be dealt with as follows:-

- (i) In cases where a Government servant is permitted to retain the whole of a fee, he should collect it himself and the Government will not be concerned with the transaction.
- (ii) In cases where the fees are divisible between the Government and the Government servant concerned –
 - (a) if the exact amount of the fees and the distribution of shares between the Government and the Government servant are known before hand, the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs and the rest should be collected by the Government servant himself. The Government share should be paid into the treasury as far as possible by the body or person paying the fees.
 - (b) if the amount of the fees of the shares are known only approximately before hand all the fees should in the first instance be credited to Government account, as far as possible, by the body or person paying the fees. The receipts should be credited to the appropriate deposit head, pending final settlement when the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs and the rest should remain under the deposit head for disbursement to the Government Servant be the head of office who will draw the amount on a bill in ordinary pay bill from specifying therein the authority sanctioning the payment of fees.

Note : These rules are intended to be applied to Cases in which the whole or a share of the fees as such is payable to the Government servant doing work for non-Government bodies or persons. They are not applicable to cases, e. g., fees levied for overtime work in a department where such practice is in existence, or where a Government servant undertakes the work as a part of his official duties although in view of the extra work involved and in consideration of the fees realised he is remunerated by a share out of these receipts. In the latter cases, the fees realised are adjustable as departmental receipts and the disbursements to the Government servant as departmental expenditure.

Other deposit Accounts

420. Moneys appertaining to special deposit accounts which do not strictly fall under any of the separate classes specified in this part may be paid into or drawn out of the Government Accounts in accordance with such general or special directions as may be given by the Government.