

39th DEPARTMENTAL EXAMINATION OF CIVIL JUDGES-CUM-MAGISTRATES

PAPER-V-ACCOUNTS:

Time Allowed: 2 ½ -Hours

Total Marks: 120

Note: All questions carry equal marks

Attempt any five questions from Part-I and Part-II, at least two questions from each part.

Part –III is compulsory

PART-I

- Q. No.1(a) "The value of a suit for the purposes of the Court Fees Act, 1870 and its value for the purpose of jurisdiction are not necessarily identical and are frequently different."
- Please offer your comments giving illustrations.
- (b) Categorize at least three types of suits where the valuation may be left to the judicial decision. Also rationalize this exceptional legal incident.
- Q. No.2(a) Where and in what circumstances a court may issue a commission to examine witness? Please also refer the provision of law governing the subject.
- (b) How the court may proceed further when the Government Servants or the servants of a statutory body fail to obey the summons to give evidence or to produce document?
- Q.No.3 (a) What are the statutory obligations on a guardian of the property of the ward appointed or declared by the court?
- (b) Give an account of limitations of the powers of the guardian of the property of a ward.
- Q.No.4 What is the distinction between an Official Receiver and an ordinary Receiver? Whether an Official Receiver is entitled to remuneration? If so, in what circumstances and at what rate.
- Q.No.5 What procedure is to be followed by the court where there are several claimants for a succession certificate and what shall be consideration for determination of rival claims of such claimants?

PART –II

- Q.No.6 What is "appropriation" and "re-appropriation" in terms of Budget provisions as well as the primary and secondary objects?
- Q.No.7 Explain the following:
- i) Estimates of ordinary expenditures;
 - ii) Schedule of New Expenditures;
 - iii) Supplementary Schedule of New Expenditures;
 - iv) Statements of Excesses & Surrenders.
- Q.No.8 Describe the significance of "Service Book" in relation to a person's official career. What are the responsibilities of the Head of the Office for proper maintenance of Service Books of the establishment employed under them?
- Q.No.9 What is "Cash Book" in terms of official financial dealings? What are the duties of the Officer-in-Charge of an Agency regarding entries of payments/receipts in the Cash Book?
- Q.No.10 What is "Impressed Money" and what are its objects? Explain the mode of dealing with the sum in hand of 'Naib Nazir' if it exceeds the prescribed limit?

LAHORE HIGH COURT, LAHORE

OBJECTIVE PORTION OF 39TH DEPARTMENTAL
EXAMINATION OF CIVIL JUDGES- CUM-
MAGISTRATES-2019

Serial No. _____

Roll No. (in figure) _____

(in words) _____

SUBJECT _____ PAPER _____

DATE _____

SIGNATURE OF
SUPERINTENDENT

OBTAINED MARKS _____ EXAMINER'S SIGNATURE _____

Note: Please attempt this part within 30-minutes.

PAPER-V-ACCOUNTS:**PART III**

Q.No.11 Please give the answer in "Yes" or "No".

- i) For the purpose of civil court deposits, a District Treasury shall be under the control of the District Judge.
- ii) Verification of the cash balance in a District Treasury is undertaken by an officer of the Finance Department of the relevant Province.
- iii) Any person having a claim against government shall present his voucher at the relevant Treasury.
- iv) An order under section 7(1) Guardian & Wards Act, 1890 implies the removal of the Guardian.
- v) In the contested cases of appointment of Guardian of property of the minor private compromise should be the sole deciding factor.
- vi) As per Rules the judicial officers working as drawing & Disbursing Officers shall check the Cash Books each day before leaving the office.
- vii) The Presiding Officers of Courts situated at outlying places are authorized to remit the government money to the Treasuries or Sub-Treasuries by Money Orders.
- viii) Receipts given for refund of fines ordered by court are required to be charged with revenue stamps.

- ix) The submission of statement of Excesses and Surrenders is a mandatory requirement of financial discipline.
- x) The general procedure for issue of processes to witnesses is the same as that in respect of defendants.
- xi) Section 7(ii) of the Court Fees Act, 1870 is a penal provision.
- xii) The amount of court fee payable in a suit for recovery of property mortgaged or to foreclose the mortgage is the same.
- xiii) In cases where the value of the court fee given in the plaint seems to be wrong the court is empowered to issue a commission to make local investigations in that behalf.
- xiv) A certificate signed by a Naib Tehsildar is sufficient authority for payment of pensions to the defacto guardian of heirs of a person who dies in military service.
- xv) The cases where only the year of birth of a government servant is known the 1st of January of that year is taken as his date of birth.
- xvi) Alteration of establishment of a civil court, needs approval of the Finance Department, Government of Punjab.
- xvii) Instructions for preparation and payment of salary and travelling allowance bills for the establishment are to be found in the yearly budget.
- xviii) The Treasury Officer is generally empowered to permit withdrawal of money by the Senior Civil Judge (as Drawing Officer) of such sums are due from government.
- xix) A table of fees chargeable on processes should be exhibited in each court at conspicuous place.

- xx) To prove the fact of a birth or death, the original record of relevant Registers should be summoned instead of merely relying upon certified copies.

40TH DEPARTMENTAL EXAMINATION OF CIVIL JUDGES-
CUM-MAGISTRATES

4(1)

PAPER-V-ACCOUNTS:

Time Allowed: 03 Hours

Total Marks: 120

Questions along with Answer Modules

Note: All questions carry equal marks

Attempt any five questions from Part-I and Part-II, at least two questions from each part.

Part-III is compulsory

PART-I

- Q. No.1(a) Give your reasoned views on the proposition, "the mere fact that budget provision exists, is no authority for incurring expenditure".
- (1. Vol.4, Chapt.21, Part-A Rules & Orders of High Court
 2. The Punjab Budget Manual)
- Q. No.2 Discuss the provisions of law of Court Fees relevant for determination of value of the suit for possession of lands?
- (1. Sec.7(v) Court Fees Act, 1870
 2. Vol.1, Chapt.3 Part-A High Court Rules & Orders)
- Q. No.3. Discuss the law regarding compulsory attendance of the witnesses. Also describe the exceptions, if any, in this behalf.
- (Vol.1 Chapt.5 Part A (Witnesses-Civil Courts) High Court Rules & Orders
 2. Order XVI CPC)
- Q. No.4 What are the factors relevant for the consideration of the court in appointing a guardian of the person and property of a minor?
- (1. The Guardians & Wards Act, 1890
 2. Family Courts Act, 1964 3. Vol.2 Chapt.2 Part A High Court Rules & Orders)

Q. No.5 What do you understand by "appropriation" and "re-appropriation" of budgetary grants. Also describe the scope of both these terms as understood in financial/budgetary perspective.

1. Vol.4, Chapt.21, Part C High Court Rules & Orders
2. The Punjab Financial Rules Chapt.1 and Chapt.17-Part-II

Part-II

Q. No.6 Describe in detail the procedural law relating to authority of the court where the public servants fail to obey the summons to give evidence.

Vol. 1 Chapt.---Witnesses Civil Court High Court Rules & Orders

Q. No.7 What are the modes of preparation of Budget Estimates and Schedule of New Expenditure?

- (1. Vol.4 Chapt.21 Part B High Court Rules & Orders
2. Budget Manual Chapt.1 and 2)

Q. No. 8 Enumerate in brief the functions and responsibility of civil judges in relation to maintenance and supervision of Civil Courts Accounts.

(Vol.2 Chapt.8 Part A High Court Rules & Orders)

Q. No.9 Discuss the procedure for return of impounded documents. Also explain as to how refund of stamp on a plaint shall be made.

- (1. Vol.4 Chapt.4.3 and 4.13 High Court Rules & Orders
2. Sec.42 Stamp Act, 1899)

Q. No.10 Describe the procedure for disposal of money realized by an Official Receiver from insolvent estates.

- (1. Vol.2 Chapt.5 Part B High Court Rules & Orders
2. Sec.56 the Provincial Insolvency Act, 1920)

Part-III

Q. No. 11 Please give the answer in "Yes" or "No".

i) Any person having a claim against government shall present his voucher duly receipted and stamped at the treasury.

(Rule 4.5 the Subsidiary Treasury Rules)

ii) A Treasury Officer is authorised to pay sums due from Government to the Drawing Officer.

(Rule 15(a)(i) Treasury Rules.

iii) Annual Development Program means the statement of Capital and Revenue Expenditure proposed for the development schemes for the relevant year.

(Punjab Budget Manual Chapt.2.6)

iv) Appropriation is permissible only from the amount placed at the disposal of the disbursing officer.

(Punjab Budget Manual Chapt.2.7)

v) The term "Budget Year" means the period of one year from 1st January to 31st December.

(Punjab Budget Manual Chapt.2.13)

vi) The word "Value" as used in the Punjab Civil Courts Ordinance, 1962 with reference to a suit means the amount or value of the subject matter of the suit.

(1. Vol.1 Chapt.3 Part B High Court Rules & Orders 2. The Civil Courts Ordinance, 1962)

vii) The general procedure for issue of process to witnesses is different than that prescribed in respect of defendants.

(1. Vol.1 Chapt. Titled "Witnesses-Civil Courts"
High Court Rules & Orders 2. Vol.1, Chapt.1
Part D 3. Vol.4 Chapt.7 High Court Rules &
Orders)

viii) In certain cases Valuation of suit can be left
to judicial decision.

(1. Vol.1 Chapt.3 Part A, High Court Rules &
Orders 2. Suits Valuation Act, 1887)

ix) The charges of two major heads of account
can always be included in one bill so as to avoid
multiplicity of accounts.

(Rule 4.44 Subsidiary Treasury Rules)

x) Contingent charges can be recorded and
treated in the accounts of any period during the
financial year.

(Rule 4.45 Subsidiary Treasury Rules)

xi) To enable the heirs of a man who has died in
military service to draw his pension, a certificate
issued by a Revenue Officer of or above the rank
of a Naib Tehsildar is sufficient authority for
payment of such pension to defacto guardian and
in that behalf the Court should not appoint a
guardian under the Guardians & Wards Act, 1890.

(Vol.2 Chapt 2 Part A High Court Rules & Orders)

xii) Under the law a period of three days is
available to an Official Receiver for deposit of the
amount received by him each day.

(1. Vol.2 Chapt.5 Part B High Court Rules &
Orders 2. Part III The Provincial Insolvency
Act, 1920)

xiii) A decision given in dealing with an application for the grant of Succession Certificate under the Succession Act, 1925 (as amended from time to time) bars the settlement of the same question by a Civil Court.

(1. Vol.2 Chapt.6 Part B High Court Rules & Orders 2. Sec.11 CPC)

xiv) A Succession Certificate issued under the Succession Act, 1925 has effect only within the territorial limits of the province in which it has been issued.

(1. Vol.2 Chapt.6 Part-B High Court Rules & Orders 2. Succession Act, 1925)

xv) A Judicial Officer as Drawing & Disbursing Officer is personally responsible for the loss sustained by the Government arising from negligence on his part.

(Vol.2 Chapt.8 Part A High Court Rules & Orders 2. Punjab Financial Rules Vol.I Rule 2.33)

xvi) Court Fee Stamp on a document received by a Court competent to receive the same is to be cancelled by the officer -in-charge of the Record Room at the time of submission of record to him for consignment.

(1. Vol.4 Chapt.4 Part C High Court Rules & Orders 2. Sec.12 Stamp Act, 1899)

xvii) When the page bearing the Stamp is insufficient to admit of the entire document, the text of the document may be completed on the backside of the paper bearing the stamp instead of joining additional paper for the purpose of writing the remaining part of the document.

(Vol.4 Chapt.4 Part B High Court Rules & Orders)

xviii) The law of Court Fees restricts the levy of a fee on criminal processes to the cases of non-cognizable offences.

(1. Vol.4 Chapt.5 High Court Rules & Orders 2.
Sec.20 Court Fees Act, 1870)

xix) Where a Process Server makes repeated visits before the date of hearing for service of the process, additional process fee shall always be charged for such extra visits.

(Vol.4 Chapt.5 High Court Rules & Orders)

xx) Responsibility for applications for supplementary grants concerning the Judicial Department lies with the prescribed Controlling & Disbursing Officers.

(Vol.4 Chapt.21 Part A High Court Rules & Orders)

LAHORE HIGH COURT, LAHORE

41st DEPARTMENTAL EXAMINATION OF CIVIL JUDGES-CUM-MAGISTRATES

PAPER-V-ACCOUNTS

TIME ALLOWED: 2 ½ HOURS

TOTAL MARKS: 120

- Note:** 1. Attempt any five questions from Part-I and Part-II by selecting at least two questions from each part.
2. Part-III is compulsory.
3. All questions carry equal marks.

PART-I

- Q. No. 1.** On what grounds a guardian appointed or declared by the court, or a guardian appointed by will or other instruments may be removed?
- Q.No.2.** Describe the guiding principles for civil courts for fixing the scale of expenses to be allowed to witnesses.
- Q.No.3.** Explain as to how the amounts realized/received are dealt with by the official receiver? In which event the concerned person may deposit the amount directly in the State Bank of Pakistan or the National Bank of Pakistan?
- Q.No.4.** While dealing the grant of certificate for the collection of debts on succession, what necessary points must be borne in mind by the court?
- Q.No.5.** Which sums are deposited in the Sheriffs' Petty Account? Explain the manner in which entries in different registers maintained for this account are to be made?

PART-II

- Q.No.6.** In case an embezzlement, loss of the property or fraud etc is discovered, how the Presiding Officer of the Court is to initiate action. Which points should be reported to the High Court in final report?
- Q.No.7.** What are the Statements of Excesses and Surrenders? What purpose do these statements serve and what information is required to be given in them?
- Q.No.8.** Write an exhaustive note on preparation of monthly pay bills and disbursement of money drawn on monthly bills.
- Q.No.9.** What is the general system of control over treasuries in Punjab? Discuss with special reference to District Treasuries, Sub-Treasuries and office of the Accountant General.
- Q.No.10.** What is the significance of Service Books and Service Rolls of a civil servant? How the same are maintained?

LAHORE HIGH COURT, LAHORE

41st DEPARTMENTAL EXAMINATION OF CIVIL JUDGES-CUM-MAGISTRATES

PAPER-V-ACCOUNTS

Roll No. _____

Signature of Superintendent _____

Maximum Time: 30 Mins

Marks: 20

PART-III

Q.No.11

Please give the answer in "Yes" or "No".

- i) In petition under the Guardian and Wards Act there is no necessity to fix any valuation for the purpose of determining jurisdiction.
- ii) A parda nasheen lady is exempt from personal attendance in court.
- iii) A certificate signed by a Revenue Officer of or above the rank of Naib-Tehsildar is sufficient authority for the payment of pension of deceased military servant to *de-facto* guardians.
- iv) The appointment of an Official Receiver shall terminate automatically on attaining the age of sixty years.
- v) A succession certificate issued under the Succession Act, 1925 has effect throughout Pakistan.
- vi) In the Court of District and Session Judge, Civil Nazir is responsible for seeing that the accounts are properly maintained.
- vii) Personal Ledger Account of a Process Serving Agency can be opened in any bank.
- viii) A Civil Nazir, on his appointment, shall furnish security in the sum of Rs. 25,000/-
- ix) When a court fee stamp is received by a court on account of process fee it need not be cancelled.
- x) A process server may be employed for work other than serving and executing processes.
- xi) Pay of establishment is one of the Primary Units of Appropriation.
- xii) The High Court exercises general control over the actual expenditure incurred against grants communicated to the Controlling and Disbursing Officer.
- xiii) Process of budgeting comprises seven phases.

- xiv) Budget year and Financial Year are the same terms.
- xv) Original budget estimates of the current financial year are shown in Form B.M. I.
- xvi) Re appropriation cannot be sanctioned from one secondary unit to another secondary unit subordinate to the same primary unit.
- xvii) Every transfer of charge of officer need not be reported to the Accountant General.
- xviii) The Head of Office must make arrangements to remit leave allowances remitted to an official on leave in Pakistan.
- xix) Government is not authorized to sanction grant-in-aid.
- xx) The amount realised on documents not duly stamped should be deposited in Sheriff's Petty Account.

LAHORE HIGH COURT, LAHORE

Roll No. _____



OBJECTIVE PORTION OF 42ND DEPARTMENTAL
EXAMINATION OF CIVIL JUDGES-CUM-
MAGISTRATES-2021

SUBJECT _____ PAPER _____

DATE _____

OBTAINED MARKS _____ EXAMINER'S SIGNATURE _____

NOTE: Please attempt this part within 30-minutes

PAPER-V-ACCOUNTS

Part-I (MCQs)

(Time Allowed: 30 minutes)

INSTRUCTIONS:

1. Write your allotted Roll No. at the top right corner of this Question and Answer Sheet.
2. Read questions carefully and mark your answer on this question answer sheet.
3. Each item carries one mark.
4. Return this question and answer sheet of part-I to the staff after completion.

Q.No.1. Please give the answer in "Yes" or "No". (20)

- i) Rules under section 3 of the Suits Valuation Act do not apply to all classes of land in the Punjab.
- ii) The value of suit for removal of attachment of houses must be left to judicial decision.
- iii) When the copies of judgement and decree filed with the memorandum of appeal do not disclose the value, the appellate court should send for record.
- iv) A parda nashin lady is not exempt from personal attendance in court.

- v) The provisions as to witnesses do not apply if a party to a suit is required to give evidence or produce document.
- vi) When a witness is summoned by the court of its own motion, his diet money etc. shall be paid by the court.
- vii) If an application for appointment of guardian of a minor is rejected in limine the court need not give its reasons.
- viii) In order to enable the heir of deceased military servant, to draw pension, a guardian of the heir must be appointed.
- ix) The court may remove a guardian appointed for abuse of his trust.
- x) A receiver need not issue a receipt on sale of movable goods.
- xi) The succession certificate once issued by the court is irrevocable.
- xii) The presiding officer of a court is not bound to place at the disposal of auditors all account registers and other relevant documents.
- xiii) Money paid into the District Court under Section 31 of the Land Acquisition Act shall be entered in Sheriff's Petty Account.
- xiv) There are four classes of agencies which are required to maintain Sheriff's Petty Account.

- xv) It is duty of all public officers to examine and impound documents not duly stamped.
- xvi) In case of substituted services process fee shall be separately charged for each act done.
- xvii) For the purpose of budget, the Registrar High Court is only Disbursing Officer and not a Controlling Officer.
- xviii) Prior administrative approval to include any item in the Schedule of New Expenditure is not necessary.
- xix) Contingencies form part of primary unit of appropriation.
- xx) The Disbursing Officer is competent to spend money on the object other than for which it was sanctioned.

42ND DEPARTMENTAL EXAMINATION OF CIVIL JUDGES-CUM-MAGISTRATES

PAPER-V-ACCOUNTS:

Time Allowed: 2 ½ - Hours

Total Marks 120

Note: All questions carry equal marks
Attempt any five questions from Part-II.

PART-II

- Q.No.2.** How the court exercises its discretion in appointment of a guardian of the person and property or both of minor? What points are to be noted on the guardian certificate? (20)
- Q.No.3.** Describe the instructions issued regarding the grant of succession certificates for the collection of debts on succession? (20)
- Q.No.4.** What is the responsibility of a government servant for any loss sustained by the government through fraud or his negligence? How speedy inquiry in such cases is to be ensured? Is a superior officer also responsible if the loss is facilitated due to his lack of supervision? (20)
- Q.No.5.** Discuss in detail the estimates of ordinary expenditure and schedule of new expenditure. Also point out common errors committed in preparation of budget estimates. (20)
- Q.No.6.** When the cancellation of court fee stamp is to be effected? Explain the mode of cancellation of stamps on documents received by court or issued by court and cancellation by record-keeper. (20)
- Q.No.7.** What are grants-in-aid? Discuss the relevant instruction relating to sanction and use of this fund. (20)
- Q.No.8.** Write a comprehensive note on preparation and payment of bills regarding monthly pay and traveling allowance. (20)
- Q.No.9.** What methodology has been provided by the Punjab Stamp Inspection and Audit Rules, 1949 for audit of documents requiring stamp duty? (20)
- Q.No.10.** In what circumstances a court-can compel the personal attendance of a witness? Discuss. (20)

LAHORE HIGH COURT, LAHORE

43rd DEPARTMENTAL EXAMINATION OF CIVIL JUDGES-CUM-MAGISTRATES, 2022

PAPER-V ACCOUNTS

Time: 03 Hours

Total Marks: 120

INSTRUCTIONS:

1. All questions carry equal marks.
 2. Attempt five questions from Part I and Part II but at least two questions be attempted from each part.
-

Part-I

- Q. No. 1. What do you understand by 'Expenditure on Continuing Temporary Activities'? What Considerations need to be observed while preparing a proposal regarding such expenditure?
- Q. No. 2. In terms of budgetary provisions what is meant by a 'Controlling Officer', a 'Disbursing officer', and the 'Head of the Department' and what are their precise functions while watching the progress of receipts?
- Q. No. 3. "The practice of permitting a government servant to direct his pay and allowances to be paid to a person whom he chooses to name by endorsement on the bill is unauthorized". Please give your comments on this statement.
- Q. No. 4. What are the imperative instructions regarding the maintenance of service books?
- Q. No. 5. How would you classify the "Contingent Charges"? Also please give a description of the rules to be generally followed when an officer may draw money from the Treasury for contingent expenses.

Part-I I

- Q. No. 6. As a general rule valuation of the suit for the purposes of court fee and jurisdiction has to be given in the plaint. Are there any exceptions to it? If so, give at least two illustrations along with justification/reason therefor.
- Q. No. 7. What are the limitations on the summoning of a Revenue Official such as a patwari, to give evidence as a witness in the Courts of Civil Judges?
- Q. No. 8. Please point out the mode and method of deposit of sums/amounts in the State Bank or the Treasury as having been realized by an Official Receiver.
- Q. No. 9. Please give an account of the rules governing the refund of court fee stamps affixed on a plaint.
- Q. No. 10. Please give a detailed narration of the circumstances and consequences envisaged under the law where a person having custody of a minor is liable to a penalty for contumacious disobedience of the order of the court.

LAHORE HIGH COURT, LAHORE:

**44th DEPARTMENTAL EXAMINATION OF CIVIL JUDGES CUM MAGISTRATES,
2023**

PAPER-V-ACCOUNTS

Time: 03 Hours

Total Marks:120

INSTRUCTIONS:

1. All questions carry equal marks.
 2. Attempt five questions from Part I and Part II but at least two questions be attempted from each part.
-

Part-II

Q. No. 1. What is the rationale behind the Statement of Excesses and Surrenders? Which information is given in the statement? Should the Head of the Department submit a note along with the said statement, and if yes, then how?

Q. No. 2. What principles govern the re-appropriation operation? Does the authority, possess an absolute power to sanction the reappropriation of Funds?

Q. No. 3. How can money be drawn from the treasury?

Q. No. 4. Describe the elements of a travelling allowance on transfer. Which allowance can be claimed by a civil servant on his transfer?

Q. No. 5. Write a detailed note on the following:

- a) Treasurer's Department
- b) Accountant's Department

Part-III

Q. No. 1. Is the appointment of a Guardian the discretion of the Courts? Which points are mandatory to be noted on a Guardian certificate?

Q. No. 2. Give a detailed account of the yearly audits of all the accounts made over to Nazir for custody.

Q. No. 3. Which particulars have to be noted on the process issued? What fee is charged on criminal processes? Also, state if a process server can claim a travelling allowance.

Q. No. 4. What precautions must be taken against the fraudulent use of stamps? How do the record keepers cancel the court fee stamps in a decided case?

Q. No. 5. To procure the attendance of a witness is at times difficult. Discuss the powers of the Court to ensure the presence of a witness. Can either party contribute qua summoning towards the presence of the witnesses in any manner?

LAHORE HIGH COURT, LAHORE:

**44th DEPARTMENTAL EXAMINATION OF CIVIL JUDGES CUM MAGISTRATES,
2023**

PAPER-V-ACCOUNTS

Part-I (MCQs)

(Time Allowed: 30 minutes)

INSTRUCTIONS:

1. Write your allotted Roll No. at the top right corner of this Question and
2. Read questions carefully and mark your answer on this question answer sheet.
3. Each item carries one mark.
4. Return this question and answer sheet of Part I to the staff after completion.

Q.No.1. Please give the answer in "Yes" or "No".

- I. Record Keeper is held personally responsible that the stamps pertaining to the record under their charge are complete and that they have been duly cancelled.
- II. Every Court impounding on an instrument must forthwith note it as "Impounding", such note being dated and initiated by the impounding officer.
- III. The presiding officers of all the Courts will give the auditors access to all records and accounts but are not bound to assist them in the performance of their duties.
- IV. The Court is duty-bound to send the collector, the impounding document, or its copy in all cases.
- V. A table of the fees chargeable on processes should be exhibited in the court of the senior civil judge in a conspicuous place.

- VI. In appointing a Guardian, the Court is guided by the provisions of Section 17. If any application is rejected in the limine, the Court must give its reasons for rejection.
- VII. The Court should not appoint a Guardian, under the Guardians and Wards Act, 1890, merely in order to enable the heir of a man who has died in the military service to draw a pension.
- VIII. The money required for the current expenses of the estate and maintenance of the ward can be deposited only in the current account.
- IX. In order to ensure careful examination of the accounts kept at the Court, every presiding officer should examine and check the registers of his Court, frequently, and at least once a week.
- X. Before leaving the office each day, the presiding officer of all courts shall check the cash balances in the hands of the nazir and shall sign those books every Saturday.
- XI. No official Reciever is appointed permanently but shall always remain liable to be removed at the end of each period of 5 years.
- XII. The appointment of an official Reciever shall terminate automatically upon his attaining the age of 65 years.
- XIII. The form in which the grant of probate is to be made is found in Schedule VI to the Act and that for the grant of letters of administration is Schedule VII.
- XIV. No fee shall be chargeable for any process of a criminal Court issue through the police in cognizable cases.
- XV. Where a process server makes several visits before the date of hearing in order to serve the same process no additional process fee shall be charged for those extra visits.
- XVI. The general procedure for the issuance of the processes to witnesses is the same as that with respect to defendants.
- XVII. Where a party to a suit is required to give evidence or produce a document the provision as to witnesses applies to him, so far as they are applicable.

- XVIII. Can a patwari be examined through commission when a settlement is in progress?
- XIX. When a summon is sent by a Court in one district for service through a Court in another district, the expenses must be remitted only by money order at the cost of the party taking out the summons.
- XX. The Court should refrain from summoning the bank's higher officer unless they are satisfied that their personal attendance is necessary.

LAHORE HIGH COURT, LAHORE:

**44th DEPARTMENTAL EXAMINATION OF CIVIL JUDGES CUM MAGISTRATES,
2023**

PAPER-V-ACCOUNTS

Time: 03 Hours

Total Marks:120

INSTRUCTIONS:

- 1. All questions carry equal marks.**
 - 2. Attempt five questions from Part II and Part III but at least two questions be attempted from each part.**
-

Part-II

Q. No. 1. What is the rationale behind the Statement of Excesses and Surrenders? Which information is given in the statement? Should the Head of the Department submit a note along with the said statement, and if yes, then how?

Q. No. 2. What principles govern the re-appropriation operation? Does the authority, possess an absolute power to sanction the reappropriation of Funds?

Q. No. 3. How can money be drawn from the treasury?

Q. No. 4. Describe the elements of a travelling allowance on transfer. Which allowance can be claimed by a civil servant on his transfer?

Q. No. 5. Write a detailed note on the following:

- a) Treasurer's Department**
- b) Accountant's Department**

Roll#

LAHORE HIGH COURT, LAHORE:

45th DEPARTMENTAL EXAMINATION OF CIVIL JUDGES CUM MAGISTRATES, 2024

PAPER-V-ACCOUNTS

Part-I (MCQs)

(Time Allowed: 30 minutes)

INSTRUCTIONS:

1. Write your allotted Roll No. at the top right corner of this Question and
2. Read questions carefully and mark your answer on this question answer sheet.
3. Each item carries one mark.
4. Return this question and answer sheet of Part I to the staff after completion.
5. cutting / Fluid not allowed.

Q. No.1. Please give the answer in "Yes" or "No".

- I. Application for the appointment of a guardian of the person or the property shall be in Form-B annexed to the rules.
- II. When a guardian is appointed under the Act, he should be furnished with a certificate of guardianship, in Form-A.
- III. Intellectual capability of a ward is the only ground if during annual inspection of the ward, it appears to the Court that orders are required to the education of the ward.
- IV. Under the Guardians and Wards Act, 1890, the law allows no choice as regards the court in which proceeding must be taken. However, there is necessity to fix valuation for the purpose of determining jurisdiction.
- V. In a suit for accounts, it is the tentative valuation of the plaintiff, that determines the forum of appeal.
- VI. The deposit of money in a private bank in the name of the District Judge or other Government Officer, as a guardian of ward's estate is allowed.
- VII. In order to enable a bank to open an account in the name of a minor through his guardian, copy of the guardianship certificate should be supplied to it for registration.
- VIII. The insolvency Judge should not place at the disposal of auditors all accounts registers, documents for the purposes of audit.
- IX. Corrections and alterations in accounts shall be made in red ink and attested by Official Receiver. However, Eraser can also be used.
- X. Government Promissory Notes and Post Office Saving Scheme related to Accounts should not be kept by their guardian.

PH 1/2

- XI. The Official Receiver can not charge any fees themselves whenever they appear in Court in cases entrusted to them as Official Receiver.
- XII. All processes issued by Courts for service within the district should be sent to the Nazir and should contain a reference to the amount deposited with the Naib Nazir.
- XIII. All returns in connection with the receipt of repayments of deposits, for submission to the Accounts Office will be prepared by the Treasury Officer and not by the Nazir of the Civil Court concerned.
- XIV. Re-appropriation is the transfer of savings, in the appropriations of one or more objects, to meet access expenditures anticipated under another such object.
- XV. Modified appropriation on a particular date, is the sum allotted to any object, as it stands on that date, after it has been modified by re-appropriation or supplementary grants.
- XVI. Major Object is the main head of account for the purposes of recording and classifying, receipts, into, and expenditure from, the Provincial Consolidated Fund.
- XVII. Sanction of competent authority must in all cases be obtained before any expenditure is incurred and the sanctioning authority must ascertain whether budget provision exists before according sanctions.
- XVIII. The accounts maintained by the Official Receiver should be audited, as far as possible annually by the Director General Punjab. However, a Judge of High Court in special cases may direct otherwise.
- XIX. If for any special reason a signed cheque is not immediately delivered to the payee, it should remain in the personal custody of the Official Receiver.
- XX. Articles of the office furniture purchase from time to time for the office of Official Receiver should be shown in a list to be hung up in his office.

P# 2/2

LAHORE HIGH COURT, LAHORE:

45th DEPARTMENTAL EXAMINATION OF CIVIL JUDGES CUM MAGISTRATES, 2024

PAPER-V-ACCOUNTS

Time: 03 Hours

Total Marks:120

INSTRUCTIONS:

1. All questions carry equal marks.
 2. Attempt five questions from Part II and Part III but at least two questions be attempted from each part.
-

Part-II

- Q. No. 1. Discuss special rules regarding contract, countersigned and Audit Contingencies.
- Q. No. 2. Describe the procedure for dealing with proposals relating to the various kinds of new expenditure.
- Q. No. 3. Write a note on the following:
- i. Mileage allowance.
 - ii. Elements of the travelling allowance on transfer.
 - iii. Transfer grant of a civil servant with or without family.
 - iv. Requirements to claim the cost of transporting of personal effects
- Q. No. 4. What is the procedure at Treasuries in receiving money and granting receipts?
- Q. No. 5. Write a note on the following:
- i. The Appropriation Accounts.
 - ii. The Finance Accounts.
 - iii. The Audit Report.
 - iv. The Commercial Report and the Audit Report thereon.

Part-III

- Q. No. 6. Give a brief account of instructions for the audit and control of stamp revenue contained in "The Punjab Stamp Audit Instructions, 1933".
- Q. No. 7. What rules have been framed by the High Court under the Provincial Insolvency Act for upkeep of the Official Receivers Accounts in the Punjab?
- Q. No. 8. Discuss about appropriation, Re-appropriation and additional appropriation in terms of Part-C, Chapter 4 of Volume IV, High Court Rules and Orders.
- Q. No. 9. Which items can be properly included in Civil Court Deposit Accounts?
- Q. No. 10. Write a detailed note on the following:
- i. Procedure when processes are returned, served by the Process Server.
 - ii. Procedure when processes are returned unserved.
 - iii. Procedure when processes and money are delivered to the Process Server.
 - iv. Procedure in case of non service.

LAHORE HIGH COURT, LAHORE

**46TH DEPARTMENTAL EXAMINATION OF CIVIL JUDGES CUM MAGISTRATES,
2024**

PAPER-V-ACCOUNTS

Part-I (MCQs)
(Time Allowed: 30 minutes)

INSTRUCTIONS PART-I:

1. Write your allotted Roll No. at the top right corner of this Question and Answer Sheet.
2. Read questions carefully and mark your answer on this question answer sheet.
3. Each item in question No.1 carries one mark. Return this question and answer sheet of Paper I to the staff after completion.

Q. No. 1. Please give the answer in "Yes" or "No".

- I. In suit u/s 28 of the Sikh Gurdwaras Act, 1925 or on the petition under the Guardian & Ward Act 1890, fixation of any valuation is a must.
- II. In a suit for the amount found to be due after taking account, the tentative valuation of the plaintiff determines the forum of appeal.
- III. All pass books, Governments promissory notes, and post office saving schemes relating to accounts of minors should be kept by the Guardian and inspected by the court at least twice in a year.
- IV. The notice required by the section 11 of the Act shall be in Form-A annexed to the rules.
- V. A court has to appoint the official Receiver on probation for a period of three years.
- VI. No first appointment of official Receiver shall be made over the age of sixty-five years.
- VII. An official Receiver to perform his duties is entitled to 10% commission in respect of secured & unsecured debts.
- VIII. A controlling judicial officer is required to inspect monthly in thorough and complete manner the various registers maintained by the Nazir, Cashier or other clerks.
- IX. The state of registers and accounts of Nazirs should receive special notice in the reports of the concerned District Judge.
- X. Section 20 clause II of the Court Fee Act, restricts the levy of a fee on criminal process to non-cognizable cases. The fee for such process is fixed at a uniform rate of 05 rupees.
- XI. In certain classes of suits, the value for the purposes of court fee also can be fixed by rules under section 9 of the Suits Valuation Act, 1887.

- XII. Every guardian appointed by the court shall be required to execute a bond, with or without sureties, in a sum not less than the total estimated value of the moveable property and three years' profit of the entire state and such bond shall be in the Form-D.
 - XIII. On moving an application by the guardian for the purposes of section 28 and 29 of the Act, the court should cause notice thereof to be given, as the court may consider to be affected by the application.
 - XIV. All statements and accounts submitted by a guardian should be kept with the record of the case and any person legitimately interested can be permitted by the court to inspect the record on the payment of ordinary inspection fee.
 - XV. The appointment of an official Receiver shall terminate automatically on his attaining the age of sixty years.
 - XVI. An official Receiver will be entitled to remain on leave during the period when the Insolvency Court is closed for the summer vacations unless, for reasons to be recorded, the judge of the court otherwise directs.
 - XVII. Controlling judicial officers are required to inspect periodically various registers maintained by the Nazirs, Cashiers, or other clerks, and every judicial officer/presiding officer is further required thoroughly to have all pecuniary transactions conducted under his personal directions and attested by himself.
 - XVIII. The results of audit will be communicated in printed or typed audit and the inspection notes to the courts concerned, to the District & Sessions Judge, and to the High Court.
 - XIX. The agencies of senior civil judge and small cause court's judge are in the charge of respective civil Nazirs who receive cash and make payments. In outlying stations, these duties are performed by Naib Nazir.
 - XX. District & Sessions Judges and District Magistrates when inspecting subordinate courts should invariably inspect the process serving officer's accounts and note the fact that this has been done in their inspection reports.
-

LAHORE HIGH COURT, LAHORE

46TH DEPARTMENTAL EXAMINATION OF CIVIL JUDGES CUM MAGISTRATES,
2024

PAPER-V-ACCOUNTS

Time Allowed: 3 Hours

Total Marks: 120

INSTRUCTIONS:

1. All questions carry equal marks.
2. Attempt five questions from Part-II and Part-III but at least two questions should be attempted from each part.

PART-II

- Q. No.1. Differentiate leave of absence and casual leave of official Receiver. Who is authorized to grant said leave? Discuss
- Q. No.2. Elaborate audit and control stamp revenue in the Punjab in terms of "The Punjab Stamp Audit Instructions, 1933."
- Q. No. 3. Write note on the following:-
- a) Estimates of Ordinary Expenditures (10)
 - b) Primary Unit of Appropriation (5)
 - c) Appropriation of Supply (5)
- Q. No.4. What rules have been made by the High Court under the power conferred by section 20 clause (i) &(ii) of the Court Fees Act 1870, regarding the fees chargeable for serving and executing process issued by the High Court in its appellate jurisdiction and by the civil and criminal courts established within the local limits of such jurisdiction.
- Q. No. 5. Which agencies are required to maintain Sheriff's Petty accounts under the rules to control over such agencies?

PART-III

- Q. No.6. In terms of section 120-F of the Punjab Local Governments Ordinance, 2001, the division of the Provincial Consolidated Fund into Provincial Allocable Amount and Provincial Retained Amount under the Provincial Finance Commission Award also constitutes an important phase in the budget management process. What are the phases regarding the process of management, bifurcation and control?
- Q. No.7. The Administrative Department and Officers in Category-I mentioned in the First Schedule Part – I to the Punjab Delegation of Financial Powers Rules, 2006, can sanction re-appropriation. Is there any exception to the said power?

- Q. No. 8. Describe the general rules, which govern contract, countersigned and audited contingencies.
- Q. No. 9. How alteration of establishment is dealt with under para 7.5 of Chapter VII of Punjab Financial Rules Vol – I.
- Q. No. 10. Define the following in terms of the Treasury Rules (Punjab):
- a. "Provincial Consolidated Fund" and "Public Accounts of the Province".
 - b. "Accountant General"/ "Director General Audit & Accounts (Works)"
 - c. "The Bank"
 - d. "Pakistan Audit Departments"
-