



**GUIDELINE ON THE
OPERATION AND MANAGEMENT OF ESCROW MONEY FOR JUDICIARY 2024**

Supreme Court

JANUARY 2024

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INTRODUCTION

This is the Guideline for the Operation and Management of Judiciary Escrow Account. This guideline repeals all of the previous provisions relating to payments and maintaining the books of accounts of the Judiciary Escrow Account.

The changes aim to improve overall efficiency in managing the escrow money and reduce administrative burden.

OPERATION AND MANAGEMENT OF ESCROW MONIES

1.1 Transfer to the Refundable Deposits Account

The transfer of monies deposited into the Escrow Account shall not be transferred to the Government Refundable Account.

1.2 Deposit of Escrow Monies

Following procedures shall be followed to keep the record of deposits made into the Escrow Account:

- The Focal Person of the courts shall maintain record of Journal Number /RRNO of the online deposits made into the Escrow A/c and share with the dealing Bench Clerks/Registrars for record.
- For cash deposits, the deposit slip has to be produced and a copy shall be shared with the dealing Bench Clerks/Registrars for record.
- The record for the deposits made shall be named as "**Judiciary Escrow A/c Deposits, respective court name**" maintained in Google sheet. **(Fig.1.1)**
- The online record maintained by the courts shall be shared with the Focal Person at the Supreme Court for the purpose of validation and payment.

1.3 Release and Refund of escrow monies

Procedures for payment:

- For refund of online deposits, the Jr./RRNO numbers shall be mentioned in the refund letter.

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- For refund of cash deposits, a copy of a deposit slip shall be attached with the refund letter.
- The Focal Person of the courts shall scan and email the refund letter issued as per the court verdict with the payee bank account number to the Focal Person at the Supreme Court.
- The Focal Person at the Supreme Court shall compile the refund letters and prepare the Payment Instruction to the Bank.
- The Registrar General and the Focal Person at the Supreme Court shall jointly sign on the Payment Instruction.
- The payment instruction will be sent twice a week (Every Monday and Wednesday)
- The Focal Person at the Supreme Court shall maintain a manual record of Payment Instruction order and the refund/payment letters received from the courts.
- The Focal Person at the Supreme Court shall update the Judiciary Escrow A/c Deposit sheet after the payment has been made.

AUDITING

The operation and management of escrow monies are subjected to be audited by the Royal Audit Authority.

ACCOUNTABILITY

Non-compliance of the provisions under this guideline, the concerned Head of the Agency and the Focal Person shall be held accountable as per the Judicial Service Rules and Regulations.

AMENDMENT

This guideline may be amended from time to time by the Supreme Court in consultation with High Court, Dzongkhag and Dungkhag Court.

Fig.1.1

| Sl No. | Litigant Name | Amount Deposited | Jr/RRNO No. | Deposit date | Mode of Payment | Phone No. | Remarks |
|--------|---------------|------------------|-------------|--------------|-----------------|-----------|----------|
| 1 | Pema | 45000 | 37455 | 01/01/2024 | mBOB | 12345667 | Bail fee |
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