

GOVERNMENT OF MAHARASHTRA

LAW AND JUDICIARY DEPARTMENT

The Official Trustees

(Maharashtra) Rules, 1971

(As modified upto the 31st December 2005)

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THE OFFICIAL TRUSTEES (MAHARASHTRA) RULES, 1971

G. N. L. & J. D., No. 26022/P dated 6th October 1971 (M.G.,pt. IV-A, p. 773)

Amended by G. N., L. & J. D. No. 23677/P, dated

11th October 1974

(M. G. Pt. IV-A, p. 670)

Amended by G. N., L. & J. D. No. A. G. 0.1083/617 (IV)-VI, dated 29th June 1984 (M. G. Pt. IV-B, p. 624)

Amended by G. N., L. & J. D. No. A. G. O. T-3179/181/(437)-VI, dated 31st December 1988 (M. G. Pt. IV-A, p. 543)

Amended by G. N. L. & J. D. No. A. G. 0.1001/71-A/(18-A)-XV, dated 23rd December 2005 (M. G. Pt. IV-A, p. 645) In exercise of the powers conferred by section 30 of the Official Trustees Act, 1913 (2 of s. 30 1913) and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules, namely:—

1. Short title and application.—(1) These rules may be called the Official Trustees (Maharashtra) Rules, 1971.

(2) They shall, save as expressly provided otherwise, apply to and in relation to and regulate the proceedings of the Official Trustee in the State of Maharashtra.

2. Definitions.—In these rules, unless the context otherwise requires,—

(1) “Act” means the Official Trustees Act, 1913;

(2) “Official Trustee” means the Official Trustee for the State of Maharashtra;

(3) “Bank” means—

(i) the Reserve Bank of India including any of its offices or branches whether in India or elsewhere; and

(ii) where the Reserve Bank of India has no office or branch, the State Bank of India including any of its offices or branches whether in India or elsewhere;

(4) “section” means a section of the Act.

3. Trust for religious purpose or for carrying on any business.—(1) The Official Trustee shall not accept any trust for a religious purpose which involves the exercise by him as trustee of any religious observance or ceremony, or the decision of any question as to the religious merit or character of any individual or institution.

(2) The Official Trustee shall not accept any trust which involves the management or carrying on of any business, except of the purpose of winding up forthwith such business in order to realise the trust funds. In any case, in which it is necessary to wind up any business, the Official Trustee shall be entitled to employ, at the expense of the trust, such person or persons as may, in his opinion be necessary, for the purpose of so winding up the business, and he shall not be liable for any loss which may occur in the management of such business.

*“Explanation.—*Where a religious part of trust is being performed by Settlor or heirs of the Settlor or other person appointed to perform religious rites and appointment of the Official Trustee is sought only for the performance of secular duties or conversion of corpus of the trust into a fund, in such cases Official Trustee may accept such trust on suitable terms and conditions as he may think fit.”

4.Procedure in case of appointment under will.—When the Official Trustee has been appointed Trustee under any will, the executor of the will or the administrator of the estate concerned, after obtaining probate or letters of administration with the will annexed, shall notify the appointment to the Official Trustee in writing, and if so required by the Official Trustees, shall supply him with a copy of the will and of any trust instrument or other document affecting the trust and such particulars as to the nature and value of the trust property and the liabilities, if any, attaching to such property, or the holder thereof and the names and addresses of any beneficiaries under the trust and such other information as the Official Trustee may consider it desirable to obtain in any particular case. After having been supplied with such information, the Official Trustee shall decide whether the trust shall be accepted or refused and shall give notice to the executor or administrator of such acceptance or refusal and in case of acceptance, shall notify in writing his consent to act in the trust and the terms upon which his consent is given.

5.Fees payable by the trust estates.—The fees mentioned in Appendix I to these rules shall be the fees prescribed under section 17, and shall ordinarily be payable on acceptance of the trust by the Official Trustee :

Provided that.—

(a) if at any time during the continuance of a trust in course of administration by the Official Trustee, any property (not arising from accumulation of income of the trust property) shall become subject to the trust in addition to the property comprised therein at the date of acceptance thereof, there shall be paid, in respect of such additional property, a further fee of such amount as would have been payable upon the acceptance of a trust comprising such additional property only;

(b) Where it appears to the Official Trustee, upon accepting a trust, that the trust property consists wholly or partially of reversionary interests or other property not in possession and not readily realisable (all of which interests and property are hereinafter referred to as the “reversionary property”), he may charge an additional fee, not exceeding rupees fifteen, upon acceptance of the trust. When such additional fee is charged, then—

(i) upon acceptance of the trust, the reversionary property shall be excluded from the trust property for the purpose of ascertaining the amount of the fee payable in pursuance of these rules upon such acceptance and the said fee shall be calculated and paid as if the trust property, if any, other than the reversionary property were alone comprised in the trust; and

(ii) so far as regards the reversionary property or any part thereof, the date on which the same falls into possession or is realised shall, for the purpose of ascertaining any capital fee payable in pursuance of these rules, be deemed to be the date of the acceptance of the trust, and the fee payable upon, acceptance shall be payable at the first mentioned date.

6.Special fees.—In any case in which it appears to the Official Trustee that the circumstances of a trust proposed to be administered by him are, or probably will be, such as to render his duties in relation thereto exceptionally onerous, he may charge a special fee in respect of the performance of such duties, in addition to the fees payable in pursuance of these rules; and the Official Trustee may make the payment of, or agreement to pay, such special fee a condition of his accepting a trust. A statement of special fees charged by the Official Trustee under this rule shall be submitted to Government every half-year in Schedule ‘A’ as set forth in Appendix II to these rules along with the copies of Schedules which he is required to submit under rule 12.

1[“6A. *Remission of fees.*—In any case in which it appears to the Official Trustee that the circumstances of a trust proposed to be administered by him are or will be such as to render his duties in relation thereto exceptionally simple or that the trust is made for a charitable purpose or for an object of general public utility, he may, with the previous sanction of the State Government, remit wholly or in part the fees payable under rule 5 in respect of such trust.”]

7. *Recovery of fees by instalments.*—The Official Trustee may, in his discretion, arrange that the fee payable on acceptance of a trust or on investment thereof or any part thereof, shall be debited to the account of the trust and shall be recovered by him from time to time by instalments out of the income of the trust fund as the same accrues due :

Provided that any amount which is or remains due from any trust, in respect of fees payable in pursuance of these rules shall be recovered from the trust fund before the same is withdrawn or distributed among parties entitled thereto.

8. *Fees for inspection production and copies of documents.*—The following fees may be levied by the Official Trustee in addition to the fees prescribed by rule 5, namely:—

(1) for inspection of documents registers or papers pertaining to any trust in which the account is open 2 [per day rupees thirty only]

(2) for inspection of documents, registers or papers pertaining to any trust which has been wound up 3[per day rupees fifty only]

(3) for production of papers, books of account and other records, attendance charge at the following rates in addition to travelling and subsistence allowance admissible under the Bombay Civil Services Rules, 1959, and out of pocket expenses incurred in respect of production of records:—

(i) in the High Court, per day 4[rupees one hundred thirty five]

(ii) in 5[Brihan Mumbai] elsewhere than in the High Court, per day, rupees 6[one hundred thirty five]

(iii) outside 7[Brihan Mumbai] per day, rupees 8[One hundred Eighty]

(4) for certifying true copies of documents 9[each folio, rupees ten]

(5) for copy of minutes of a meeting held before the official Trustee, or copy of an entry or document relating to a trust 10[rupees ten per folio]

(6) for supplying Income-tax Deduction Certificate in the Form prescribed by the Income-tax Department, rupees 11[fifteen] per certificate for second or each sub-sequent issue of the same and

1 Inserted by G. N. of 11-10-1974.

2 2 to 11 Sub. by G. N. of 23-12-2005.

(7) for supplying Rent Bill Books for a trust property, rupees 1[cost of the rent Bill Book] per Bill Book containing 100 receipts,

(8) for special attendance out of office in cases not provided for in the foregoing provisions 2[rupees one hundred thirty per day]

3(9) for filing *Vakalatnama* in the trust matter before the Official Trustee, Maharashtra State, a Court Fee of rupees fifteen and ;

(10) for the miscellaneous application filed before the Official Trustee, Maharashtra State, in the matter relating to the trust administered by him, a Court Fee of Rs. 15.]

9. *Fees for copy accounts.*—For copy of accounts relating to a trust and of the reports and certificates of the auditor given under section 19 or of the extracts therefrom there shall be charged a fee at the rate of 4[rupees ten per folio]

10. *Disposal of fees.*—All fees realised by the Official Trustee under rules 5, 6, 8 and 9 after deducting expenses, if any, incurred, shall be paid by him once a month to the credit of the Government account in the Bank.

11. *Audit.*—(1) The account of the Official Trustee shall be audited and the securities held by him or on his account shall be verified, half yearly for the periods ending 30th June and 31st December each year, by the officer or officers deputed by 5[the Chief Auditor, Local Fund Accounts, Maharashtra State, Bombay,] for his purpose and shall be certified by him or them as provided by section 19.

(2) The costs of, and incidental to, the audit and examination of the Official Trustee's accounts shall be met out of the fees levied under rule 5.

12. *Schedule of Trust Accounts.*—The Official Trustee's accounts shall be closed on the 30th day of June and on the 31st day of December each year. The Official Trustee shall, as soon after every closing of the account as possible, prepare the undermentioned schedules in the Forms 'A' and 'B', Statements in Forms 'A', 'B' and 'C', and certificate in Form 'A' as set forth in Appendix II to these rules. The said Schedules and Statements shall be placed before the auditors for inspection and examination; or the same being passed by such auditors, the Official Trustee shall distribute copies thereof as follows:—

1 Sub. by G. N. of 31-12- 1988.

2 Sub. by G. N. of 23-12-2005.

3 Inserted by G. N. 25-12-2005.

4 Sub. by G. N. of 28-12-2005.

5 Sub. by G. N. of 29-6-1984.

(a) two copies shall be supplied to the auditors-one for their record and one for being forwarded to Government ;

(b) one copy shall be kept on the office records.

Schedule 'A', showing the closing balance of each trust remaining in the hands of the Official Trustee at the close of the period of the account.

Schedule 'B' showing trusts closed during the period of the account and the manner in which such trusts have been closed.

Statement 'A', showing trusts in which the Official Trustee has charged special fees under rule 6 during the half year covered by the statement.

Statement 'B', being the balance sheet of the Official Trustee for the half year covered by the statement.

Statement 'C', showing the commission and fees paid by the Official Trustee to the State Government during the half year covered by the statement.

Certificate 'A', being a certificate of verification of the valuable articles, such as jewellery and ornaments, in the custody of the Official Trustee.

These Schedules and Statements shall not be published and subject to the provisions of section 22 and of rule 28, no person shall be entitled to inspect the same or any of the trust accounts in possession of the Official Trustee

except in pursuance of an order signed by the Secretary to Government, Law and Judiciary Department.

13. *Yearly statement of monies transferred to Government.*—The Official Trustee shall at the audit of his accounts for a period ending 31st December of any year, submit to the auditors for verification a Statement in Form ‘D’ as set forth in Appendix II to these rules of moneys transferred to the State Government under section 23 during the said year.

14. *Record to be kept by Official Trustee.*—The Official Trustee shall keep the following files, account, statements and records, namely:—

(1) Separate Correspondence File, relating to each trust.

(2) Audit File, containing office copies of schedules, statements and certificates prepared for audit purposes.

(3) Trust Register, which shall be kept in Form No. 1 in Appendix III to these rules and shall serve as an index to all other Registers, incorporating dealings, relating to the trusts in the hands of the

Official Trustee. The Register shall also show, in brief, particulars of property received in each trust and of distribution of income and corpus among the beneficiaries.

(4) Assets Register, in which shall be compiled Inventory Sheets prepared in Form No. 2 in the said Appendix. The Register shall contain a list of moveable assets which come into the hands of the Official Trustee and particulars as to their disposal.

(5) Register of Valuables, in which shall be entered in Form No. 3 in the said Appendix, a list of valuable articles, such as, ornaments, jewellery etc., which come into the hands of the Official Trustee. Particulars as to disposal of such assets shall be entered in this register in appropriate columns.

(6) Register of Title Deeds and Wills, in which shall be entered in Form No. 4 in the said Appendix, a list of documents of title and wills received by the Official Trustee in the course of administration of the trust.

(7) Claims Register, in which shall be entered in Form No. 5 in the said Appendix, the names and addresses of claimants who have filed claims against a trust estate together with the amounts of their claims. It shall also contain information as to what parts of the claims are admitted and particulars of payments made in respect of such admitted claims.

(8) Registration Book, in which shall be entered in Form No. 6 in the said Appendix, particulars of documents registered in the Official Trustee’s Office and thereafter returned to parties.

(9) Rent Bill Books in Form No. 7 in the said Appendix. The rent receipt will show the particulars of the trust, the premises rented and the amounts received. The Bill Book should provide for preparation of the rent receipts in duplicate by carbon process.

(10) Rent register, in which shall be entered in Form No. 8 in the said Appendix, the names of the tenants, their monthly rent, and recoveries made and arrears outstanding from month to month.

(11) Rent Remittance Report (in duplicate), in which shall be entered in Form No. 9 in the said Appendix, the report of the Rent Clerk about rent collections made by a Rent Collector during a particular month.

(12) Rent Recovery Statement, in which shall be given in Form No. 10 in the said Appendix, information by the Rent Collector about rent recovery position of a property for a particular month.

(13) Register of Property Taxes, in which shall be entered in Form No. 11 in the said Appendix, particulars of payment of Property Taxes, Water Charges, Ground Rent, Land Revenue, etc. in respect of properties in charge of

the Official Trustee.

(14) Recovery Statement for Water Charges, in which shall be entered in Form No. 12 in the said Appendix, particulars of allocations of water charges to different tenants and of recovery thereof from them by the Official Trustee.

(15) Trustwise Register of Securities, in which shall be entered in Form No. 13 in the said Appendix, particulars of all securities of whatsoever nature received or purchased by the Official Trustee on account of each trust and his dealings therewith.

(16) Loanwise Register of Securities, in which shall be entered in Form No. 14 in the said Appendix, loanwise particulars of securities held by the Official Trustee on account of different trusts in his charge and how and where they have been deposited.

(17) Securities Deposit Register (in three parts and with Index), in which shall be kept in Form No. 15 in the said Appendix, an account of deposit of securities by the Official Trustee in the Subsidiary General Ledger Account or Safe Custody Account of the Bank and of securities kept by him in hand.

(18) Interest Book, in which shall be entered in Form No. 16 in the said Appendix, a statement of gross interest, deduction therefrom of income-tax and Bank's commission and net interest received by the Official Trustee on securities held by him.

(19) Register of Income-tax Exemption Certificates, in which shall be entered in Form No. 17, in the said Appendix, particulars of Income-tax Exemption Certificates issued in the various trust in charge of Official Trustee.

(20) Accountwise Register of Shares, in which shall be entered in Form No. 18 in the said Appendix, particulars of ordinary and preference shares held in each trust in the hand of the Official Trustee and of his dealings therewith.

(21) Company wise Register of Shares, in which shall be entered in Form No. 19 in the said Appendix, companywise particulars of shares held by the Official Trustee in the various trusts in his charge.

(22) Dividend Book, in which shall be entered in Form No. 20 in the said Appendix, a statement of gross dividends declared on shares held by the Official Trustee.

(23) Safe Custody Register of Shares, in which shall be kept in Form No. 21 in the said Appendix, an account of share certificates deposited by the Official Trustee for safe custody with the Reserve Bank and of those kept by him in hand.

(24) Register of Fixed Deposits, in which shall be entered in Form No. 22 in the said Appendix, particulars of investments made by the Official Trustee in Fixed Deposit accounts with Scheduled Banks in various trusts in his charge, showing the dates of maturity and the manner of their disposal after maturity.

(25) Summary of Fixed Deposits, in which shall be kept in Form No. 23 in the said Appendix, a Bankwise account of the total investments made by the Official Trustee in Fixed Deposits.

(26) Cash Book, in which shall be entered in Form No. 24 in the said Appendix, particulars of daily transactions in cash shares, securities and fixed deposits on account of trusts in the charge of the Official Trustee.

(27) Ledger Accounts, which shall be maintained in Form No. 25 in the said Appendix.

(28) Miscellaneous ledger, which shall contain in Form No. 26 in the said, Appendix, miscellaneous accounts of the office, such as Security Deposit Account. Suspense Account etc.

(29) Fees Book, in which shall be shown in Form No. 27 in the said Appendix the total amount of fees and commission received by the Official Trustees and the amount thereout paid to the credit of the State Government or for any other purposes.

(30) Receipt Book (in duplicate), which shall be kept in Form No. 28 in the said Appendix. The receipts shall be prepared in duplicate by carbon process and shall be passed in consecutive serial numbers and signed by the Official Trustee.

(31) Voucher File, which shall contain a compilation of vouchers for a given period. The voucher which shall be in Form No. 29 in the said Appendix, shall explain clearly the nature of the payment made and shall be signed by the Official Trustee after satisfying himself that the Accounts Section of the office has passed it for payment.

(32) Stock Register of Cheque Books which shall show in Form No. 30 in the said Appendix, the number of the cheque books in stock, their date of issue and date of return of the counterfoils. Each entry in the Register shall be initialled by the Official in charge of the stock of cheque books.

(33) Stock Register of Receipt Books, which shall show in Form No. 31 in the said Appendix, the number of the receipt books in stock, their date of issue and date of return of the duplicates. Each entry in the Register shall be initialled by the Official in charge of the stock of receipt books.

(34) Stock Register of Rent Bill Books, which shall show in Form No. 32 in the said Appendix, the number of the rent bill books in stock, their date of issue and date of return of the duplicates. Each entry in the Register shall be initialled by the Official in charge of the stock of rent bill books.

(35) Outward Register, which shall show in Form No. 33 in the said Appendix, the amount of postage, if any, paid on each letter sent out from the office, and if the postage is chargeable to any trust the name of the trust. Each entry in the Register shall be initialled by the Cashier.

(36) Inward Register, which shall show in Form No. 34 in the said Appendix, the date of receipt of every letter received in the office, sender's name, the trust to which it refers and how it is disposed of.

(37) Letter Delivery Book, in which shall be entered in Form No. 35, in the said Appendix, the names and addresses of persons to whom letters are sent from the office by messengers, with columns for office number of the letters and for the signatures of the addressees or their agents.

15. *Destruction of Records.*- The books and papers mentioned in the following list may be destroyed or disposed of by the Official Trustee at the respective times mentioned therein or as soon thereafter as may be convenient

(a) Three years from the date of taking charge : Private papers, bills, receipts, account books, memoranda and other similar documents of no permanent value received by the Official Trustee along with the trust and which have not in the meantime been claimed by the beneficiaries or any other person entitled thereto.

(b) Three years from the date of last entry :

(i) Rent Remittance Report;

(ii) Rent Recovery Statement;

(iii) Duplicates of Receipt Books;

(iv) Stock Register of Cheque Books;

(v) Stock Register of Receipt Books;

(vi) Stock Register of Rent Bill Books;

- (vii) Outward Register;
- (viii) Inward Register;
- (ix) Letter Delivery Book;
- (x) Any other record which is not herein provided for.

(c) Six years from the date of closing of the administration of a Trust : Correspondance File.

(d) Six years from the date of the last entry :

- (i) Audit File;
- (ii) Duplicates of Rent Bills;
- (iii) Recovery Statement for Water Charges;
- (iv) Register of Income-tax Exemption Certificates; (v) Register of Fixed Deposits;
- (vi) Summary of Fixed Deposits;
- (vii) Cash Book;
- (vii) Fees Book;
- (ix) Voucher File;

(e) Twelve years from the date of last entry :

- (i) Trusts Register;
- (ii) Assets Register;
- (iii) Register of Valuables;
- (iv) Register of Title Deeds;
- (v) Claims Register;
- (vi) Registration Book;
- (vii) Rent Register;
- (viii) Register of Property Taxes;
- (ix) Trustwise Register of Securities;
- (x) Loanwise Register of Security;
- (xi) Securities Deposit Register;
- (xii) Interest Book;
- (xiii) Accountwise Register of Shares;
- (xiv) Companywise Register of Shares;
- (xv) Dividend Book;
- (xvi) Safe Custody Register of Shares.

1[(f) Thirty years from the date of last entry : Miscellaneous Ledger.

(g) Sixty years from the date of last entry : Ledger Accounts.]

16.*Cash Book when to be balanced and initialled.*- The cash book shall be balanced at the close of every month and shall be laid before the Official Trustee, who shall check the entries and satisfy himself that the balance is correct and shall initial the book in token of his having so satisfied himself.

17.*Income how payable*- The income of trust property may be paid to the person or persons entitled to receive the same either direct or through a bank or lawyers and where any such person is a married woman, may be so paid notwithstanding any restraint on anticipation.

18. *Receipt given by Banks or Lawyers.*- Where the Official Trustee is authorised to pay any income to the bank or to the lawyers of a person entitled, the receipt of that bank or of those lawyers shall be a sufficient discharge to the Official Trustee.

19. *Evidence as to identity of payee or transferee.*- The Official Trustee may, at any time, require such evidence as he may think sufficient that a person is alive and is the person to whom any money or property is payable or transferable and may refuse payment or transfer until such evidence is produced.

20. *Procedure when person entitled cannot be found.*-When a person appearing to be beneficially entitled to any sum of money under a trust in the hands of the Official Trustee or to be interested in the trust property cannot be found, or it is not known whether he is living or dead, the Official Trustee may apply to the High Court for directions as to the course to be taken with reference to such person and until an Order of the High Court is made shall retain any sum payable to such person; and may invest the same in Government securities and accumulate the interest thereof, subject to the provisions of section 23.

21. *Mode of payment to beneficiaries.*- All moneys payable by the Official Trustee to beneficiaries shall be payable at the office of the Official Trustee in Bombay. When payment is remitted by post, the cost of remittance, including postage charges, must be borne by the person at whose request the remittance is made.

1 Sub. by G. N. of 23rd December 2005.

22. *Payment to be supported by voucher.*—Every payment charged in the Official Trustee's cash account shall be supported by a voucher, which shall be passed for payment under the Official Trustee's initials.

23. *Limit of balance to be held in cash.*—The Official Trustee shall not at any time retain in his hands a larger cash balance than 1[five] thousand rupees. Any excess above that sum shall, at the earliest day possible, be lodged to the credit of the Personal Ledger Account of the Official Trustee.

24. *Investment of cash balance.*—In so far as it is consistent with the conditions of the trust in each case, whenever, the cash balance to credit of any trust amounts to 2[five] thousand rupees, it shall be invested, so far as may be practicable. But this rule is not to be interpreted as in any way prohibiting or depreciating the investing of smaller credit cash balances, which may be invested, subject to the conditions of the trust and the current demands on the fund, at the discretion of the Official Trustee.

25. *Mode of investment of trust monies.*—The Official Trustee may invest or retain invested money belonging to any trust and coming to his hands in any investments authorised by the trust instrument or (save as otherwise provided by that instrument) authorised by law for the investment of trust funds or in fixed deposits with 3[any nationalised bank, or by way of bonds, securities or units through nationalised bank, organisation or broker after taking brokerage or incentive against the said investment, if applicable and may (save as so provided) retain any investment existing at the date of the commencement of the trust: provided that, he shall not invest in or hold any investment in such manner as to expose himself to liability as the holder thereof, unless he is satisfied that he is fully indemnified or secured against loss.]

26. *Custody of securities.*—All Government securities vesting in the Official Trustee and coming into his possession, shall be lodged by him, as soon as practicable in the Bank for safe custody, except in any case in which it may be necessary to retain them temporarily for any purpose. Debentures, shares, title deeds and similar documents may, either be lodged in the bank for safe custody, or may be retained by the Official Trustee in his own custody as he may, in each case, consider most beneficial to the trust concerned.

1 Sub. by G. N. of 23rd December 2005.

2 Sub. by G. N. of 23rd December 2005.

3 Sub. by G. N. of 23rd December 2005.

27. *Advances to a Trust Account.*—The Official Trustee may, out of the funds in Fees Account, make advances upto 1[Rs. 5,000] in the aggregate for the purpose of the trusts in his hands. When the amounts advanced are recovered from the trust funds, the same shall be reimbursed to the Fees Account.

28. *Inspection and taking copies of accounts and other documents.*—Upon an application in writing by or with the authority of any person interested in trusts property and upon payment of the fees prescribed in rules 8 and 9 of the Official Trustee shall, so far as the interest of the applicant in the trust property may be effected thereby, permit the applicant or his lawyer or other authorised agent to inspect the accounts, document, registers or papers pertaining to the trust and to take copies thereof or extracts therefrom. Subject as aforesaid, the Official Trustee shall observe secrecy in respect of any trust in course of administration by him.

29. *Manner of transfer of estate of Government under section 23.*—When any trust estates in the hands of the Official Trustee are to be transferred to the account and credit of the Government under section 23, they shall, so far as they consist of moveable property except cash, be converted into cash and together with any cash balance standing to credit of the trust estate shall be paid by the Official Trustee into the Bank to the account and credit of Government. Where any such estates consist of immovable property, the Official Trustee shall make a special report of the matter to the Secretary to Government in the Law and Judiciary Department and shall await such orders as may be given by Government in respect of such estates.

30. *Prescribed authority under section 24.*—Claims for moneys transferred to the account and credit of the Government under section 23 shall be submitted to the Official Trustee, who shall be the authority prescribed under section 24.

31. *Mode of serving summons.*— (1) Summons for the attendance of any person, whether a party or witness at an inquiry or other proceedings under the Act, may be sent to him or her by post or a special messenger selected by the Official Trustee or in any other manner which he thinks fit. The summons may be substituted by a letter of request where the person to be summoned is, in the opinion of the Official Trustee, of a rank entitling him to such mark of consideration. The letter of request shall contain all the particulars required to be stated in a summons and, shall be treated in all respects as a summons. The summons or letter of request shall be deemed to have been duly served on the person summoned, if it is sent by registered post and an acknowledgment or refusal thereof has been received.

1 Sub. by G. N. of 23rd December 2005.

(2) All summons, letters of request and other processes may be signed by the Official Trustee or such officer as he appoints for the purpose.

(3) No summons or letter of request for the attendance of any witness shall be issued at the instance of a party to an inquiry or other proceeding under the Act, unless the party within fourteen days of demand deposits with the Official Trustee such sum of money as in the opinion of the Official Trustee is sufficient to defray the travelling and other expenses payable to such witnesses.

32. *Allowances to witnesses.*— (1) Allowances payable to witnesses summoned for any enquiry or other proceeding under the Act shall vary according to the status and circumstances of witnesses who shall be classed as follows, namely:—

Class (I) Will generally include large landholders, professional men of high position, big businessmen and persons of like status.

Class (II) Will generally include small landholders, ordinary professional men, clerks, artisans, small businessmen and person of like status.

Class (III) Will generally include small cultivators, labourers and persons of like status.

1[(2) Local witnesses of all classes shall be paid second class Railways fare or bus fare, as the case may be, towards conveyance charges.

(3) Witnesses coming from outside the local area shall be paid subsistence allowances at the rate of rupees ten, rupees eight and rupees six *per diem* for Class I, Class II and Class III witnesses respectively. The travelling allowance for all classes of witness shall be the second class fare, if the journey is by rail and actual bus expenses, if the journey is by road. If journey is by steamer, the travelling allowance shall be as follows:-

(i) For Class I - Passage by higher class if there are two classes : by the middle class, if there are three classes.

(ii) For Class II - Passage by middle class if there are three classes : by lower class, if there are two classes.

(iii) For Class III - Lowest class.

(4) The Officer holding the enquiry or other proceeding may, however, for reasons recorded in writing, sanction in the case of any witness, allowances at such higher rates, as he may deem fit.

1 Kindly transfer from next page.

(5) The Officer may, in the case of any person summoned to give evidence as an expert, allow in addition reasonable remuneration for the time occupies both in giving evidence and in performing any work of an expert character necessary for the enquiry or other proceeding.

33. *Manner of recording evidence.*—At any enquiry or other proceeding under the Act as the examination of each witness proceeds, the Officer holding the inquiry or proceeding may make a memorandum of the substance of what each witness deposes and such memorandum shall be signed by the Officer and shall form part of the record :

34. *Repeal*—On the commencement of these rules, the Official Trustees (Bombay) Rules, 1922 and any similar rules, in force in any part of the State immediately before such commencement shall stand repealed :

Provided that, anything done or any action taken under the rule so repealed shall be deemed to have been done or taken under the corresponding provisions of these rules.

APPENDIX I

(See rule 5)

Computation of Fees

Part I—Capital Fees

‘A’

In respect of duties of the Official Trustee where he has been appointed a trustee under sections 8, 9, 10, 11 and 12 the scale of fees chargeable shall as follows namely:—

(1) Where the gross capital value of the trust property or funds does not exceed 1[Rs. 3,00,000 a fee of five per cent on such value, with a minimum fee of Rs. 1,000]

(2) Where the gross capital value of the trust property or funds exceeds 2[Rs. 3,00,000 a fee of seven per cent on the whole amount].

3[(3) * * * deleted].

(4)Where the gross capital value of the trust property or funds exceeds 4[Rs. 5,00,000] a fee of three-fourth per cent on such value.

1 Sub. by G. N. of 31-12- 1988.

2 Sub. by G. N. of 23-12- 2005.

3 Deleted by G. N. of 23-12- 2005.

4 Sub. by G. N. of 23-12- 2005.

Note.—In cases in which the trust property consists wholly or in part of Government or other securities, the market value of such securities shall be taken to be their capital value for the purpose of calculating the gross capital value of the trust property; and in cases in which the trust property consists wholly or in part of immovable property, the capital value of such immovable property, for the purpose of calculating the gross capital value of the trust property shall be taken to be 16 2/3 times the annual rental value of such immovable property.

‘B’

In respect of the duties of the Official Trustee where he has been expressly appointed sole executor and sole trustee as provided by sub-section (6) of section 7, the fees chargeable shall be as follows :—

The Official Trustee in his capacity as executor shall be entitled to the same fees as prescribed by the rules under the Administrators General Act, 1963 (45 of 1963); and in his capacity as trustee, to fees on Investment and sale under Part II below and to Income Fees under Part III below (but not to Capital Fees under this Part).

‘C’

Where an estate is transferred by the Administrator General to the Official Trustee under section 24 of the Administrators General Act, 1963 (45 of 1963); the Official Trustee shall be entitled to fees on investment and Sale under Part II below and to Income-Fees under Part III below but not to Capital Fees under this Part.

‘D’

In respect of duties of the Official Trustee in all cases not provided for above, the scale of fees shall be the same as prescribed in Clause ‘A’.

Part II- Fees on Investment and Sale

In respect of duties of the Official Trustee in all cases in which he is the Trustee fees chargeable shall be as follows, namely:—

(a) On investment of moneys, belonging to the trust a fee of 1[one per cent] on the amount of investment ;

(b) On sale of moveable property belonging to the trust, a fee of 2[one per cent] on the sale price ;

3[(c) On purchase or mortgage of immovable property and on sale of immovable property a fee of two per cent on price fixed]

1 Sub. by G. N. of 23-12- 2005.

2 Sub. by G. N. of 23-12- 2005.

3 Inserted by G. N. of 31-12-1988.

Provided that, where the investment of trust funds or sale of trust property is made through the Reserve Bank, the Official Trustee shall remit from the above fees the commission charged by the Reserve Bank in respect of its own duties.

Explanation.—Investment includes re-investment of the trust funds except where such funds are re-invested by way of renewal or conversion of the old investment.

Part III- Income Fees

In respect of duties of the Official Trustee in all cases in which he is acting as a Trustee, the fees chargeable shall be as follows, namely:—

(a) on collection of dividends and of interest other than interest on mortgage, a fee of 1 [five] per cent on the collection ;

(b) on collection of rents and of interest on mortgage investment, a fee of 2[six] per cent, on the collection :

Provided that, a minimum income fee of Rs. 5 shall be charged in respect of any trust in any half-year ending 30th June or 31st December.

1 Sub. by G. N. of 23-12- 2005.

2 Sub. by G. N. of 23-12- 2005.

Other properties Cash Fixed Securities No. of Name of Estate/Trust Ledger

Maharashtra State, Bombay.

9 8 7 6 5 4 3 2 1

of..... 20 Dated this day 1[Chief Auditor, Local Fund

Official Trustee,

To Debit To Credit Deposit Rupee Foreign Shares Folio

_ Examiner. . 20 Bombay,

Schedule of Balances of Estates/Trusts under Administration

Schedules and Statements

Examined and found correct. Accounts Office]

SCHEDULE 'A'

APPENDIX II

(See rule 12)

Balances as on

1 Sub. by G. N. of 29-6-1984.

SCHEDULE 'B'

(See rule 12)

Schedule showing trusts closed during the period of six months from 200

to.....200 and the manner in which capital moneys in such trusts
have been paid

Name of Date of Shares Securities parties to

Trust payment Cash whom paid

1 2 3 4 5 6 7

Rs. P.

.

‘[Chief Auditor, Local Fund Examined and found correct,
Accounts Office]

Bombay, 20 . Examiner.

SCHEDULE ‘A’

(See rule 12)

Showing trusts in which the Official Trustee has charged special fees under rule 6
of the Official Trustees (Maharashtra) Rules, 1971, during the
half year ending

Name of Trust Amount of special fee charged Reasons in brief for charging
special fees

1 [Chief Auditor, Local Fund Accounts Office]

Examined and found correct.

Bombay, 20 . Examiner.

1 Sub. by G. N. of 29-6- 1984.

.. P s R . s. P R e e p u R n i g e r o F

. s. P R . s. P R e e p u R n i g e

r o F of 20 Dated this.....day 1[Chief Auditor, Local Fund

sh a C sit o p e D d e ix F s ie it r cu e S No of Liabilities

Maharashtra State, Bombay.

sh a C sit o p e D d e ix F s ie it r cu e s S e r a h f S . o o N cts sse A

2 1 1 1 0 1

9 8 7 6 5 4 3 2 1

Official Trustee,

Balance Sheet of the -----Maharashtra State, Bombay, as at 20

Examined and found correct. Accounts Office]

STATEMENT ‘B’

(See rule 12)

Examiner.

. 20 Bombay. Administrator General,

Official Trustee,

1 Sub. by G. N. of 29-6-1984.

STATEMENT 'C'

(See rule 12)

Statement showing the commission and fees paid by the Administrator General/

Official Trustee to the State Government from 1st 20 to 20 .

Months Rs. P.

... ..

... ..

... ..

... ..

... ..

... ..

1[Chief Auditor, Local Fund Examined and found correct.

Accounts Office] Examiner.

Bombay, 20 .

STATEMENT 'D'

(See rule 13)

Statement of the balances of trusts unclaimed for a period of 12 years or upwards and

paid to Government in accordance with section 23 of the Official Trustees Act, 1913

(2 of 1913) during the year ending 200 .

Name of the Trust Cash

Rs. P.

1[Chief Auditor, Local Fund Examined and found correct.

Accounts Office] Examiner.

Bombay, 20 .

CERTIFICATE A

(See rule 12)

Certificate of Verification of the Valuable Articles

THIS IS TO CERTIFY that the valuable articles, such as jewellery and ornaments,

which are in my custody have been verified from the Register of Valuables and found to be

correct.

I further certify that the valuable articles which have been deposited by me in sealed boxes with the Reserve Bank of India, Bombay, were verified from the Register of Valuables when they were last deposited with the said Bank and found to be correct.

Official Trustee,

Dated this day of 20 . Maharashtra State, Bombay.

1 Sub. by G. N. of 29-6-1984.

Remarks Date of Value of Property Share in Name of Share or amount Name of
(Personal effects, furniture, ornaments etc.) (Land, buildings etc.)

Amount Estimated Page and Register to be Description Amount Estimated Description
realised value Folio No. referred to realised value

Distribution of Corpus Distribution of Income

MOVEABLE IMMOVABLE

payment property delivered property

beneficiary of income payable beneficiary Name of Trust

Name of Settler

General forms

[See rule 14 (3)]

Trusts Register

APPENDIX III

Trust property received from

Property received

FORM No. 1

Personal effects 5.

Fixed Deposits. 3.

and furniture.

Title Deeds. 7.

Ornaments. 4.

Securities. 2.

Shares. 1.

Cash. 6.

Inventory made on in the presence of
.....

Estate Inventory of the of
.....

Revised from
.....
.....

.....

.....

Remarks showing Description of Number of Serial
disposal articles article No.

(4) (3) (2) (1)

Inventory Sheet

[See rule 14(4)]

FORM NO. 2

Trust

Inventory made on in the presence of

.....

.....

.....

.....

the Officer recipient realised on disposal disposal Value Gms. of articles article No.

Initial of Name of Amount Manner of Date of Weight in Description No. of Serial

(10) (9) (8) (7) (6) (5) (4) (3) (2) (1)

of Estate

Valuables received from

disposal

Register of Valuables

[See rule 14(5)]

FORM NO. 3

Trust

FORM NO. 4

[See rule 14(6)]

Register of Title Deeds and Wills

Estate

of

Trust

From Particulars No. of

Date of whom of title shelf Date of To whom Signature Remarks

receipt received deeds where kept return returnedof receipt

(1) (2) (3) (4) (5) (6) (7) (8)

transfer toRemark's payment paid to notification claim claim for which claim of claimant receipt of

(12) (11) (10) (9) (8) (7) (6) (5) (4) (3) (2) (1)

Government claim preferred

claimantto claimant balance to admitting admitted admitted claim is claimant claim

Date of Date of Amount Date of Ordinary Preference Amount Nature of Address Name of Date of

Date of advertisement inviting claims :

Estate Register Folio No.

Trust Register Folio No.

Claims register

[See rule 14(7)]

FORM NO. 5

of Estate

Trust

Initials of Examined Person to whomEstate/Trust in Name of person Description Date of Date of Serial

the officer by which document granted executing or of document document registration in No.

(9) (8) (7) (6) (5) (4) (3) (2) (1)

Showing particulars of documents registered in office and returned to parties

is produced authority issuing office

Registration Book

[See rule 14(8)]

FORM NO. 6

document

FORM NO. 7

[See rule 14(9)]

Rent Bill Books

ADMINISTRATOR GENERAL

OFFICIAL TRUSTEE

MAHARASHTRA STATE,

Second Floor, Old Secretariate

(Annexe), Mahatma Gandhi Road,

Kala Ghoda, Fort, Mumbai 400 032.

Book No. Receipt No.

Estate

of

Trust

Particulars of property—

Open land/Room/Block/Shop No. at Floor admeasuring.....

Date :

Received from a sum

of Rs. only, being the amounts as

follows in respect of the above permises for the month of 200 :-

Rent/Compensation ..Rs.

Rates ceases and Taxes ..Rs.

Electric charges ..Rs.

Water charages ..Rs.

Education cess ..Rs.

Total..Rs.

Payment received by

Rent Collector.

Official Trustee,

Maharashtra State, Bombay.

Date of handing over possession—Particulars of property—

Remarks February to outstanding Amount Book and maned brought rent Tenant

Date of taking possession—Estate

Repeat for Balance Recoveries made Currented Balance Monthly Name of No.

December Receipt for ward

Rent Register for the year ending

January

[See rule 14 (10)]

FORM No. 8

No.

of

Trust

FORM No. 9

[See rule 14 (II)]

Rent Remittance Report

Estate Date :

of

Trust

No. of Revenue stamps used—

Name of Rent Collector—

Particulars of property—

Report for collections made during the month of 20 .—

Book and Name of Month for which Amount Initials of

Receipt No. Tenant rent paid paid positing clerk

Rs.

Signature of Rent Clerk

Received a sum of Rs. as per details above.

(Rupees and p.) only

Cashier.

Property at

Remarks Action taken Months Arrears Amount Total Arrears at Rent per Name of Tenant Floor

defaulting rent is in the current in the last month No.

tenants arrears month month

against for which at the end of Recovered rent due the end of month Room

. *Rent Recovery Statement for the month of 20*

P. Rs. P. Rs. P. Rs. P. Rs. P. Rs.

[See rule 14 (I2)]

FORM No. 10

—— of

Estate

Trust

Remarks Date of Amount Cadastral Collector's Date of Period Amount

payment value Trust

Date of Period Amount Net Rateable Locality Street No. Ward No. Estate of

16 15 14 13 12 11 10 9

8 7 6 5 4 3 2 1

Property Taxes

payment Survey No. Notice No. payment

Ground rent revenue etc. Water charges

P. Rs.

P. Rs. P. Rs. P. Rs.

Register for Property Taxes

[See rule 14 (13)]

FORM No. 11

Year

Receipt No. and Amount allocated Amount Period Name of tenant Floor/Block Serial

date of recovery to individual tenants No. No.

Remarks and date to individual and date to individual and date to individual

14 13 12 11 10 9 8

7 6 5 4 3 2 1

.. Rs. Amount of Bills

.. Rs. Landlord's shares

.. Rs. Share of tenants Previous arrears

—Period of Bill

P. Rs. P. Rs.

Receipt No. Amount allocated Receipt No. Amount allocated Receipt No. Amount allocated

of recovery tenants of recovery tenants of recovery tenants

.. Rs. Amount of Bills .. Rs. Amount of Bills .. Rs. Amount of Bills

.. Rs. Landlord's shares .. Rs. Landlord's shares .. Rs. Landlord's shares

.. Rs. Share of tenants .. Rs. Share of tenants .. Rs. Share of tenants

—Period of Bill —Period of Bill —Period of Bill

P. Rs. P. Rs. P. Rs.

Recovery Statement for Water Charges

[See rule 14 (14)]

FORM No. 12

_____ of

Particulars of property—

Estate

Trust

Total Nature of Date

Account opened on in Ledger Folio No. _____ of

Balance Amount Balance Amount Balance Amount Balance Amount Balance Amount Transaction

..... Initial Deposit

Register of Securities

Nature of securities

[See rule 14 (15)]

FORM No. 13

Estatewise

Trustwise

Estate

Trust

Amount Security Amount Security Amount Security Sale Face Section

Purchase Face Section Market Face of initial

Value Value Nos. Value Value holding

18 17 16 15 14 13 12 11 10 9

8 7 6 5 4 3 2 1

In hand With Securities (Department) With P.D.O. Disposals

Additions Amounts Security Nos. Name of Estate/Trust Date

Nos. Nos. Nos. value value Nos.

Due Date : Particulars of Loan :

Deposit of Securities

Loanwise Register of Securities

[See rule 14 (16)]

FORM No. 14

Balance

Folio No. Part Due Dates Nature of Loan or Security

Securities Deposit Register

[See rule 14 (17)]

FORM No. 15

Index

Remarks Initials Balance Withdrawals Deposits C. B. No. of Date

Remarks Initials Balance Withdrawals Deposits C. B. No. of Date

Remarks Initials Balance Withdrawals Deposits C. B. No. of Date

Subsidiary General Ledger Account (with Public Debt Office of the Reserve Bank)

Safe Custody Account (with Securities Department of the Reserve Bank)

Account of Securities in hand

Securities Deposit Register

[See rule 14 (17)]

FORM No. 15

PART III

PART II

PART I

Folio D.L./W.L.

Folio D.L./W.L.

Folio D.L./W.L.

Name of Loan :

Name of Loan :

Name of Loan :

Loan of due on
.....

commission commission interest commission deduction interest security Estate/Trust Folio

Amount of Rate of Net Bank's Income-tax Gross Face value of Name of the Ledger

Remarks Date of Date of Date of By whom No. and date of Amount Secutiry Loan

9 8 7 6 5 4 3 2 1

renewal registration expiry issued exemption certificate Nos.

Warrant credited on at C. B. Folio No.

Register of Income-Tax exemption Certificates

[See rule 14 (19)]

FORM No. 16

FORM No. 17

Interest Book

..... Name of

Estate

Trust

Fully or Face Distinctive Scrip Fully or Face Distinctive Scrip Fully or Face Distinctive Scrip

Partly sale Nos. Nos. Partly sale Nos. Nos. Partly purchase Nos. Nos.

Fully or Face Market Distinctive Scrip Preference Ordinary Name of Company Date of receipt

Fully of Partly Face Purchase Distinctive Scrip Fully or Partly Face Distinctive Scrip

paid value paid value paid value

29 28 27 26 25 24 23 22 21 20 19 18

paid value Nos. Nos.

8 7 6 5 4 3 2 1

paid value Nos. Nos. paid market Nos. Nos.

17 16 15 14 13 12 11 10 9

Preference Ordinary Preference

Particulars of Shares

Balance Disposals Additions

Ordinary Initial holding

Additions

Ordinary Preference

Accountwise Register of Shares

[See rule 14 (20)]

FORM No. 18

transaction

Date of

value

Particulars of Shares

Name of Estate/Trust - -

Interim/Final Dividend Declared on at the rate of per share for half
year/year ending

commission Dividend deductions Dividend Estate/Trust Folio

Amount of Rate of Commission Net Income-tax Gross No. of Shares Name of Ledger

Remarks No. of Shares in No. of Shares in Initial Name of the Date

10 9 8 7 6 5 4 3 2 1

8 7 6 5 4 3 2 1

hand the safe custody Date Balance sale purchase holding Estate/Trust

Dividend Warrant credited on at C. B. Folio No.

Companywise Register of Shares

[See rule 14 (21)]

[See rule 14 (22)]

Dividend Book

FORM No. 19

FORM No. 20

Name of the Company :

Ordinary/Preference

Name of Company :

Balance in hand No. of Distinctive No. of shares Date of Name of the C. R. Folio

Balance in the No. of Distinctive No. of shares Date of Name of the C. B. Folio

safe custody scrips No. of Shares deposited deposit Estate/Trust

Companywise Register Name of the Company :

14 13 12 11 10 9 8

7 6 5 4 3 2 1

Folio No. Ordinary/Preference

scrips No. of Shares withdrawn withdrawal Estate/Trust

Safe Custody Register of Shares

[See rule 14 (23)]

FORM No. 21

15 14 13 12 11 10 9 8

Remarks Interest Principal

Period of Rate of Amount of Bank or Authority Name of the Date of

deposit interest deposit Receipt No. with which deposited Estate/Trust deposit

7 6 5 4 3 2 1

Amount disposal Amount disposal disposal

Manner of Manner of Date of Date of maturity Interest due on

Register of Fixed Deposits

[See rule 14 (24)]

FORM No. 22

Now disposed of

Voucher No. Payment Securities

Receipt No. Receipts Securities

10 9 8 7 6 5 4 3 2 1

10 9 8 7 6 5 4 3 2 1

Remarks Closing balance Withdrawals Deposits Opening balance Name of Bank or Authority Date

Cash Bank Fixed deposit Rupees Foreign No. of Particulars of Folio Date

Cash Bank Fixed deposit Rupees Foreign No. of Particulars of Folio Date

Summary of Fixed Deposits

[See rule 14 (25)]

[See rule 14 (26)]

FORM No. 23

FORM No. 24

Cash Book

Shares receipts

Shares Payments

Balance

Balance

Cash Cash Securities

Cash Cash Securities

10 9 8 7 6 5 4 3 2 1

10 9 8 7 6 5 4 3 2 1

Income Capital Rupees Foreign Shares receipt No.

Income Capital Rupees Foreign Shares Payments No.

Ledger Account of the Estance/Trust

Fixed deposit No. of Particulars of C. B. Folio Date

Fixed deposit No. of Particulars of C. B. Folio Date

[See rule 14 (27)]

FORM No. 25

FORM No. 26

[See rule 14 (28)]

Miscellaneous Ledger

Account of

Date Folio Particulars Securities Cash Date Folio No. Particulars Securities Cash

No. of receipts of

payment

Rs. P. Rs. P.

FORM No. 27

[See rule 14 (29)]

Fees Book

Fees for the month of

Date Folio No. Particulars Commission and Date Folio No. Particulars Amount

of receipts fees realised of payment

Rs. P. Rs. P.

FORM NO. 28

[See rule 14(30)]

Receipt Book

ADMINISTRATOR GENERAL AND OFFICIAL

TRUSTEES, MAHARASHTRA STATE,

Second Floor, Old Secretariate

(Extension Bldg.), Opp Museum,

Kala Ghoda, Fort, Mumbai 400 032.

Book No.

Receipt No. Date 200

Estate

of

Trust

Received from

By Cash/Cheque, a sum of Rupees only, being the amount of

.....

.....

Rs. Official Trustee Accountant Maharashtra State, Mumbai.

FORM NO. 29

[See rule 14(31)]

Voucher File

ADMINISTRATOR GENERAL AND OFFICIAL**TRUSTEES, MAHARASHTRA STATE,**

Second Floor, Old Secretariate

(Extension Bldg.), Opp Museum,

Kala Ghoda, Fort, Mumbai 400 032.

Estate

of

Trust

Voucher No.

Date

Pay Shri a sum of Rupees only, being the amount of

.....

..... Rs.

Administrator General, Accountant Maharashtra State, Mumbai.

Received payment as above

Attested by

FORM NO. 30

[See rule 14(32)]

Stock Register of Cheque Books

Cheque Book No. Date of Initials of Date of Initials of

Issue Receiving Clerk return of official incharge Remarks

counter foils

(1) (2) (3) (4) (5) (6)

FORM NO. 31

[See rule 14(33)]

Stock Register of Cheque Books

Receipt Book Date of Initials of Date of Initials of

No. Issue Receiving Clerk return of official incharge Remarks

counter foils

(1) (2) (3) (4) (5) (6)

FORM NO. 32

[See rule 14(34)]

Stock Register of Rent Books

Rent Bill Date of Estate or Particulars Name of Initials Date of Initials

Book No. Issue Trust in of property person of return of

which receiving person of Official Remarks

issued Rent receiving counter in-

Bill

Book foils charge

(1) (2) (3) (4) (5) (6) (7) (8) (9)

Remarks Initials of Amount of Postage How Name and Name of Date of Serial

(9) (8) (7) (6) (5) (4) (3) (2) (1)

Cashier Service Private despatched address of Estate/Trust letter No.

Outward Register

[See rule 14(35)]

FORM No. 33

address

FORM No. 34

[See rule 14(36)]

Inwards Register

Serial No. Date of Date of Name of From whom How disposal

receipt letter Estate/Trust received of

(1) (2) (3) (4) (5) (6)

FORM No. 35

[See rule 14(37)]

Letter Delivery Book

Date of Number of letter To whom sent Peon's name Initials of receiver

Despatch or statement (address) with date and hour

of delivery

(1) (2) (3) (4) (5)