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GOVERNMENT OF MAHARASHTRA
LAW AND JUDICIARY DEPARTMENT

The Official Trustees (Maharashtra) Rules, 1971

(Aa 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 ho 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 given 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 apears 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 of 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 Audior, 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 Secreatary 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 complied 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 From 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, snowing 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 From 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 addresses 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 men-tioned 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 trans-fer untill 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.

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[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.

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[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 of 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 it» 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 entitiling 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 dully served on the person summoned, if it is sent by registered post and an acknowledgment or refusal thereof has been received.

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[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 ment, 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 coveyance 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 clases 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, allownces 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-fouth per cent on such value.

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[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 Offical 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 coversion of the old investment.

Part III- Income Fees

In respect of duties of the Official Trustee in all cases in which he is the 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 mortagage 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.

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

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

APPENDIX II

Schedules and Statements

SCHEDULE 'A'

(*See* rule 12)

Schedule of Balances of Estates / Trusts under Administration

Balances as on								
Ledger Folio	Name of Estate/Trust	No. of Shares	Securities		Fixed Deposit	Cash		Other properties
			Foreign	Rupee		To Credit	To Debit	
1	2	3	4	5	6	7	8	9

[1][Chief Auditor, Local Fund Accounts Office]

Bombay, 20 .

Examined and found correct.

Examiner.

Dated this .... day of 20

Official Trustee,

Maharashtra State, Bombay.

[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 Trust	Date of payment	Shares	Securities	Cash		parties to whom paid
1	2	3	4	5	6	7
				Rs.	P.	

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

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.

STATEMENT 'B

(*See* rule 12)

Administrator General,

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

Official Trustee,

Liabilities	No of	Securities		Fixed Deposit		Cash	
		Foreign	Rupee	Rs.	P.	Rs.	P.
1	2	3	4	5		6	

Assects	No. of Shares	Securities		Fixed Deposit		Cash	
		Foreign	Rupee	Rs.	P.	Rs.	P.
7	8	9	10	11		12	

[1][Chief Auditor, Local Fund Accounts Office]
Bombay. 20 .

Dated this .... day of 20

Examined and found correct.

Examiner.

Official Trustee,
Maharashtra State, Bombay.

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 Accounts Office]

Examined and found correct.
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 Accounts Office]

Examined and found correct.
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.

Dated this .... day of .... 20 .

Official Trustee,
Maharashtra State, Bombay.

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

APPENDIX III

General forms

FORM No. 1

[*See* rule 14 (*3*)]

Trusts Register

Name of Trust ....

Name of Settler ....

Trust property received from ....

Property received							
IMMOVABLE (Land, buildings etc.)					MOVEABLE (Personal effects, furniture, ornaments etc.)		
Description	Estimated value	Amount realised	Description	Register to be referred to	Page and Folio No.	Estimated value	Amount realised
			1. Shares. 2. Securities. 3. Fixed Deposits. 4. Ornaments. 5. Personal effects and furniture. 6. Cash. 7. Title Deeds.				

Distribution of Income					Distribution of Corpus		
Name of beneficiary	Share or amount of income payable	Name of beneficiary	Share in property	Property delivered	Value of property	Date of payment	Remarks

FORM NO. 2

[*See* rule 14(*4*)]

Inventory Sheet

Inventory of the $\frac{\text{Estate}}{\text{Trust}}$ of ....

Revised from ....

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

....

....

....

Serial No. (1)	Number of article (2)	Description of articles (3)	Remarks showing disposal (4)

FORM NO. 3

[*See* rule 14(*5*)]

Register of Valuables

Estate / Trust of ....

Valuables received from ....

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

....

....

....

Serial No.	No. of article	Description of articles	Weight in Gms.	Value	Date of disposal	Manner of disposal	Amount realised on disposal	Name of recipient	Initial of the Officer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

FORM NO. 4

[*See* rule 14(*6*)]

Register of Title Deeds and Wills

Estate
Trust of ....

Date of receipt	From whom received	Particulars of title deeds	No. of shelf where kept	Date of return	To whom returned	Signature of receipient	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

FORM NO. 5

[*See* rule 14(7)]

Claims register

$\frac{\text{Estate}}{\text{Trust}}$ of ....

Estate Register Folio No.

Trust Register Folio No.

Date of advertisement inviting claims :

Date of receipt of claim	Name of claimant	Address of claimant	Nature of claim	Amount for which claim is preferred	Preference claim admitted	Ordinary claim admitted	Date of notification admitting claim	Amount paid to claimant	Date of payment to claimant	Date of transfer to balance to Government	Remark's
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

FORM NO. 6

[*See* rule 14(*8*)]

Registration Book

Showing particulars of documents registered in office and returned to parties

Serial No.	Date of registration in office	Date of document	Description of document	Name of person executing or authority issuing document	Person to whom granted	Estate/Trust in which document is produced	Examined by	Initials of the officer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

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 ~~Trust~~ of ....

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.

FORM No. 8

[*See* rule 14 (*10*)]

Rent Register for the year ending ....

Estate / Trust of .... Date of taking possession—

Particulars of property— Date of handing over possession—

No.	Name of Tenant	Monthly rent	Balance brought for ward	January				Repeat for February to December	Remarks
				Currented maned	Recoveries made		Balance outstanding		
					Book and Receipt No.	Amount			

FORM No. 9

[*See* rule 14 (*11*)]

Rent Remittance Report

Estate / Trust of .... Date :

No. of Revenue stamps used—

Name of Rent Collector—

Particulars of property—

Report for collections made during the month of ....20 .—

Book and Receipt No.	Name of Tenant	Month for which rent paid	Amount paid	Initials of positing clerk
			Rs.	

Signature of Rent Clerk

Received a sum of Rs. (Rupees .... and .... p.) only as per details above.

Cashier.

FORM No. 10

[*See* rule 14 (*12*)]

Rent Recovery Statement for the month of .... 20 .

Estate/Trust of ....

Property at ....

Floor Room No.	Name of Tenant	Rent per month		Arrears at the end of last month		Total rent due		Amount Recovered in the month		Arrears at the end of the current month		Months for which rent is in arrears	Action taken against defaulting tenants	Remarks
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.			

FORM No. 11

[*See* rule 14 (*13*)]

Register for Property Taxes

Year ....

					Property Taxes		
Estate of Trust	Ward No.	Street No.	Locality	Net Rateable value	Amount	Period	Date of payment
1	2	3	4	5	6	7	8
					Rs. P.		

Water charges				Ground rent revenue etc.			
Amount	Period	Date of payment	Collector's Notice No.	Cadastral Survey No.	Amount	Date of payment	Remarks
9	10	11	12	13	14	15	16
Rs. P.		Rs. P.			Rs. P.		

FORM No. 12

[*See* rule 14 (*14*)]

Recovery Statement for Water Charges

Estate/Trust of ....

Particulars of porperty—

					Period of Bill — Amount of Bills .. Rs. Landlord's shares .. Rs. Share of tenants .. Rs.	
			Previous arrears			
Serial No. 1	Floor/Block No. 2	Name of tenant 3	Period 4	Amount 5	Amount allocated to individual tenants 6	Receipt No. and date of recovery 7
				Rs. P.	Rs. P.	

Period of Bill — Amount of Bills .. Rs. Landlord's shares .. Rs. Share of tenants .. Rs.		Period of Bill — Amount of Bills .. Rs. Landlord's shares .. Rs. Share of tenants .. Rs.		Period of Bill — Amount of Bills .. Rs. Landlord's shares .. Rs. Share of tenants .. Rs.		
Amount allocated to individual tenants 8	Receipt No. and date of recovery 9	Amount allocated to individual tenants 10	Receipt No. and date of recovery 11	Amount allocated to individual tenants 12	Receipt No. and date of recovery 13	Remarks 14
Rs. P.		Rs. P.		Rs. P.		

FORM No. 13

[*See* rule 14 (*15*)]

Register of Securities

Estatewise / Trustwise

Estate / Trust of .... Account opened on .... in Ledger Folio No.

Date	Nature of Transaction	Nature of securities										Total
		Amount	Balance	Amount	Balance	Amount	Balance	Amount	Balance	Amount	Balance	
	Initital Deposit	..	..	..	..	..	..	..	..	..	..	

FORM No. 14

[*See* rule 14 (*16*)]

Loanwise Register of Securities

Particulars of Loan : Due Date :

Date	Name of Estate/Trust	Security Nos. of initial holding	Amounts			Additions	
			Face Value	Market Value	Section Nos.	Face Value	Purchase Value
1	2	3	4	5	6	7	8

Disposals			Balance	Deposit of Securities					
				With P.D.O.		With Securities (Department)		In hand	
Section Nos.	Face value	Sale value		Security Nos.	Amount	Security Nos.	Amount	Security Nos.	Amount
9	10	11	12	13	14	15	16	17	18

FORM No. 15

[*See* rule 14 (*17*)]

Securities Deposit Register

Index

Nature of Loan or Security	Due Dates	Part	Folio No.

FORM No. 15

[*See* rule 14 *(17)*]

Securities Deposit Register

PART I

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

Name of Loan :

Date	No. of D.L./W.L.	C. B. Folio	Deposits	Withdrawals	Balance	Initials	Remarks

PART II

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

Name of Loan :

Date	No. of D.L./W.L.	C. B. Folio	Deposits	Withdrawals	Balance	Initials	Remarks

PART III

Account of Securities in hand

Name of Loan :

Date	No. of D.L./W.L.	C. B. Folio	Deposits	Withdrawals	Balance	Initials	Remarks

FORM No. 16

Interest Book

Loan of .... due on ....

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

Ledger Folio	Name of the Estate/Trust	Face value of security	Gross interest	Income-tax deduction	Bank's commission	Net interest	Rate of commission	Amount of commission

FORM No. 17

[*See* rule 14 *(19)*]

Register of Income-Tax exemption Certificates

Name of $\frac{\text{Estate}}{\text{Trust}}$ ....

Loan	Secutiry Nos.	Amount	No. and date of exemption certificate	By whom issued	Date of expiry	Date of registration	Date of renewal	Remarks
1	2	3	4	5	6	7	8	9

FORM No. 18

[*See* rule 14 *(20)*]

Accountwise Register of Shares

Name of Estate/Trust - -

		Initial holding		Particulars of Shares			
				Ordinary			
Date of receipt	Name of Company	Ordinary	Preference	Scrip Nos.	Distinctive Nos.	Face Market value	Fully or paid
1	2	3	4	5	6	7	8

Particulars of Shares					Additions			
Pregerence					Ordinary			
Scrip Nos.	Distinctive Nos.	Face market value	Fully or Partly paid	Date of transaction	Scrip Nos.	Distinctive Nos.	Face Purchase value	Fully of Partly paid
9	10	11	12	13	14	15	16	17

Additions				Disposals				Balance			
Preference				Ordinary				Preference			
Scrip Nos.	Distinctive Nos.	Face purchace value	Fully or Partly paid	Scrip Nos.	Distinctive Nos.	Face sale value	Fully or Partly paid	Scrip Nos.	Distinctive Nos.	Face sale value	Fully or Partly paid
18	19	20	21	22	23	24	25	26	27	28	29

FORM No. 19

[*See* rule 14 (*21*)]

Companywise Register of Shares

Name of the Company :
Ordinary/Preference

Date	Name of the Estate/Trust	Initial holding	purchase	sale	Balance	Date	No. of Shares in the safe custody	No. of Shares in hand	Remarks
1	2	3	4	5	6	7	8	9	10

FORM No. 20

[*See* rule 14 (*22*)]

Dividend Book

Name of Company :

Interim/Final Dividend Declared on .... at the rate of .... per share for half year/year ending ....
Dividend Warrant credited on .... at C. B. Folio No. ....

Ledger Folio	Name of Estate/Trust	No. of Shares	Gross Dividend	Income-tax deductions	Net Dividend	Rate of Commission	Amount of commission
1	2	3	4	5	6	7	8

FORM No. 21

[*See* rule 14 (*23*)]

Safe Custody Register of Shares

Name of the Company :
Ordinary/Preference

Companywise Register
Folio No.

C. R. Folio	Name of the Estate/Trust	Date of withdrawal	No. of shares withdrawn	Distinctive No. of Shares	No. of scrips	Balance in hand
1	2	3	4	5	6	7

C. B. Folio	Name of the Estate/Trust	Date of deposit	No. of shares deposited	Distinctive No. of Shares	No. of scrips	Balance in the safe custody
8	9	10	11	12	13	14

FORM No. 22
[*See* rule 14 (*24*)]
Register of Fixed Deposits

Date of deposit	Name of the Estate/Trust	Bank or Authority with which deposited	Receipt No.	Amount of deposit	Rate of interest	Period of deposit
1	2	3	4	5	6	7

		Now disposed of					
		Principal			Interest		Remarks
Interest due on	Date of maturity	Date of disposal	Manner of disposal	Amount	Manner of disposal	Amount	
8	9	10	11	12	13	14	15

FORM No. 23

[See rule 14 (25)]

Summary of Fixed Deposits

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

FORM No. 24

[*See* rule 14 (26)]

Cash Book

				Securities			Receipts		Receipt No.
Date	Folio	Particulars of receipts	No. of Shares	Foreign	Rupees	Fixed deposit	Bank	Cash	
1	2	3	4	5	6	7	8	9	10

				Securities			Payment		Voucher No.
Date	Folio	Particulars of Payments	No. of Shares	Foreign	Rupees	Fixed deposit	Bank	Cash	
1	2	3	4	5	6	7	8	9	10

FORM No. 25
[*See* rule 14 (*27*)]
Ledger Account of the Estance/Trust . . . .

				Securities			Cash		Cash Balance
Date	C. B. Folio No.	Particulars of receipt	No. of Shares	Foreign	Rupees	Fixed deposit	Capital	Income	
1	2	3	4	5	6	7	8	9	10

				Securities			Cash		Cash Balance
Date	C. B. Folio No.	Particulars of Payments	No. of Shares	Foreign	Rupees	Fixed deposit	Capital	Income	
1	2	3	4	5	6	7	8	9	10

FORM No. 26
[*See* rule 14 (28)]
Miscellaneous Ledger

Account of . . . .

Date	Folio No.	Particulars of receipts	Securities	Cash	Date	Folio No.	Particulars of payment	Securities	Cash
				Rs. P.					Rs. P.

FORM No. 27
[*See* rule 14 (29)]
Fees Book

Fees for the month of . . . .

Date	Folio No.	Particulars of receipts	Commission and fees realised	Date	Folio No.	Particulars of payment	Amount
			Rs. P.				Rs. P.

FORM NO. 28

[*See* rule 14(30)]

Receipt Book

ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEES, MAHARASHTRA STATE,

Second Floor, Old Secretariate
(Extention Bldg.), Opp Museum,
Kala Ghoda, Fort, Mumbai 400 032.

Book No. . . . . Receipt No. . . . .

Date 200

Estate / Trust of ....

Received from ....

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

....

Rs. ....

Accountant

Official Trustee
Maharashtra State, Mumbai.

FORM NO. 29

[*See* rule 14(31)]

Voucher File

ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEES, MAHARASHTRA STATE,

Second Floor, Old Secretariate
(Extention Bldg.), Opp Museum,
Kala Ghoda, Fort, Mumbai 400 032.

~~Estate~~ / Trust of ....

Voucher No. ....

Date ....

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

....

Rs. ....

Administrator General,
Maharashtra State, Mumbai.

Accountant

Received payment as above

Attested by

FORM NO. 30

[*See* rule 14(*32*)]

Stock Register of Cheque Books

Cheque Book No.	Date of Issue	Initials of Receiving Clerk	Date of return of counter foils	Initials of official incharge	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

FORM NO. 31

[*See* rule 14(*33*)]

Stock Register of Cheque Books

Receipt Book No.	Date of Issue	Initials of Receiving Clerk	Date of return of counter foils	Initials of official incharge	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

FORM NO. 32

[*See* rule 14(*34*)]

Stock Register of Rent Books

Rent Bill Book No.	Date of Issue	Estate or Trust in which issued	Particulars of property	Name of person receiving Rent Bill Book	Initials of person receiving	Date of return of counter foils	Initials of Official in-charge	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

FORM No. 33

[*See* rule 14(*35*)]

Outward Register

Serial No.	Date of letter	Name of Estate/Trust	Name and address of address	How despatched	Amount of Postage		Initials of Cashier	Remarks
					Private	Service		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

FORM No. 34

[*See* rule 14(*36*)]

Inwards Register

Serial No.	Date of receipt	Date of letter	Name of Estate/Trust	From whom received	How disposal of
(1)	(2)	(3)	(4)	(5)	(6)

FORM No. 35

[*See* rule 14(*37*)]

Letter Delivery Book

Date of Despatch	Number of letter or statement	To whom sent (address)	Peon's name	Initials of receiver with date and hour of delivery
(1)	(2)	(3)	(4)	(5)