

**ADMINISTRATOR GENERAL'S (PUNJAB) RULES, 1914****CONTENTS**

1. **Short Title**
2. **Definition**
3. **Regard to be had to wishes of relatives and others and disposal of assets**
4. **Rules under section 9**
5. **Notices under section 26**
6. **Application under Section 31 or 32**
7. **Advertisement of certificate under Section 31 or Section 32**
8. **Fees under Section 42**
- 8A **\*\*\*\***
9. **Reduction of fees**
10. **Remission of fee under section 31**
- 11 **Composition of fees**
- 12 **Valuation for calculating fees under section 41**
- 13 **Ascertainment of capital fee in first instance**
- 14 **Fees paid for services under section 11 to be part payment of fees of subsequent administration**
- 15 **Time of payment**
- 16 **Method of payment of fees**
- 17 **Adjustments of fees in accounts**
- 18 **The following shall be the prescribed fees for the purposes of section 49 namely**
- 19 **Disposal of Fees**
- 20 **Return of Fees**
- 21 **Accounts, etc**
- 22 **Vouchers**
- 23 **Payment to persons in foreign countries**
- 24 **Limit of cash Balance**
- 25 **Investment of cash balance**
- 26 **Petty Receipts of Closed Estates Account**
- 27 **\*\*\*\***
- 28 **Credit accounts of zamindaris business**
- 29 **Procedure of payment to creditors**

- 30 \*\*\*\*
- 31 \*\*\*\*
- 32 **Safe custody of valuables and documents**
- 33 **Credits of funds transferred under section**
- 34 **Prescribed authority under Section 53**
- 35 **Subjects of Foreign States**
- 36 **Destructions of papers**
- 37 **Management of Zamindaries**
- 37A **Expenditure**
- 38 **Reports**
- 39 **Returns under Regimental Debts Act, 1893**
- 40 **Costs of Reports**

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## ADMINISTRATOR GENERAL'S (PUNJAB) RULES, 1914

*[31<sup>st</sup> March, 1914]*

No. 413-Whereas the Governor-General in Council, in exercise of the Powers conferred by Section 58 of the Administrator General's Act, 1913 (III of 1913) has been pleased, by Notification No.1823-G, dated March, 13, 1914 to remove the Punjab, North-West Frontier Province, and the Province of Delhi, from the Province of Bngal Bungal , and to constitute them into the Province of the Punjab for the purposes of the said Act, and further to declare that the duties of the Government under the Administrator General's Act, 1913 (III of 1913), shall be exercise and discharged in respect of that province by the Local Government of the Punjab, the Lieutenant Governor is pleased, under section 30 of the Administrator General's Act, 1913 (III of 1913), to make the following rules for the Province of the Punjab, as constancy by the Notification referred to above:

### RULES

1. **Short Title.**--These rules may be called the Administrator General's (Punjab) Rules, 1914.
2. **Definitions.**--In these rules, unless there is anything repugnant in the subject or context.
 

"The Act" means the Administrator General's Act, 1913 (III of 1913).

"The Province" means the Province of the Punjab.

"Administrator General" means Administrator General of the Punjab.

"Bank" means the National Bank of Pakistan, and for the purpose of Rule 31, includes such other scheduled Bank as may be selected by the Administrator General".
3. **Regard to be had to wishes of relatives and others to disposal of assets.**- The Administrator General shall, in all cases, use his best endeavors to ascertain the wishes of relatives and others interested as to the disposal of the assets of the estates under his Administration and shall have regard to such wishes, specially in respect of specific assets to which sentimental or personal association attach, unless the considers such a course would be prejudicial to the one Administration of the estates
 

Provided that nothing in this rule shall prevent the immediate disposal of livestock or other assets subject to speedy or natural delay.
4. **Rules under section 9.**- In discharging the duty imposed by section 9 of the Act, The Administrator General shall have regard to the following direction namely:-
  - (i) If no steps have been taken in any court of competent jurisdiction to obtain Probate or Letters of Administration, within one month, of the date on which the Administrator General had notice of the death, the Administrator General shall proceed to take the necessary steps to obtain administration:
 

Provided that, when the name and address of the executor or next of kin is known to the Administrator General, the Administrator General shall not proceed in the Administration until he has communicated with such executor or next of kin in order to ascertain whether he . proposes to apply for administration and until a reasonable time has elapsed for the receipt of a reply to such communication; and where a reply in he affirmative has been received until the expiration of such further time as would admit as an application for being made.
  - (2). Notwithstanding anything in clause (1) the Administrator General may take immediate auction under section 9, if in his opinion, such a course is necessary to protect the estate.
5. **Notices under section 26.**- 1) The notice to be given under section 26, Sub-section (1) of, the Act shall, so far as may be, be in like form to the notice given by the High Court in an administration suit, and shall be advertised in such papers as the Administrator General thinks fit, provided that more than one estate may be included in the same notice.

(2) Notice of rejection or disallowance of a class under section 26, sub-section (3) of the Act, shall be given by a letter addressed to the creditor at the address given by him in his

communication or other known address and shall be served (a). personally, or (b).on his agent, or (c).by registered post. In no event shall the funds of the estate be distributed, if there be any doubt as to the sufficiency thereof, until the expiration of one month from the date of the service of notice under section 26(3).

**6. Application under Section 31 or 32.-** Application for a certificate under section 31 or 32 shall be made on petition supported by an affidavit bearing stamp duty prescribed by the law for the time being in force; and shall disclose:

- (a) the full name and date of death of deceased;
- (b) the name and address of the applicant;
- (c) particulars of the assets and the valuable thereof as far as known to the applicant; and
- (d) in the case of an application under section 32, full particulars of the debt and whether any security, and if so what, is held for the debt.

**7. Advertisement of certificate under Section 31 or Section 32.-** When an application is made to the Administrator, General for a certificate under the Provisions of section 31 or section 32 of the Act, he may, before granting such certificate, issue a citation and advertise the same in such newspaper as he thinks fit, and, after having granted such certificate, cause an advertisement of having granted the same to be inserted in such newspaper as he things fit, and, after having granted such newspapers as he thinks fit. In such case, the Administrator General may put the cost of such advertisement himself out of the General Purposes Fund or call upon the applicant to defray and deposit the same with him;

Provided that nothing herein contain shall prevent the Administrator - General from issuing a general Citation, either prior to or after the grant of such certificates in such newspaper or newspapers, as he thinks fit, in such case, the Administrator-General may call upon the applicants to defray costs of such general citation proportionately, in such share or shares as he may determine.

**8. Fees under Section 42.-** The fees mentioned in Schedule I to these rules shall be the fees prescribed under section 42 of the Act, provide that they may be reduced, compounded for, or remitted as provided in these rules.

**8-A.** Whenever the Administrator-General appears as counsel on behalf of any estate with a view to obtaining administration or in connection with such administration then in addition to the fees chargeable under section 42 of the Act and prescribed by rule 8 of these rules, he shall be entitled to retrain a personal fee of Rs.50 per hearing which shall be charged to the General Purposes Fund and shall not be credited to Government under rule 19 of these rules:

Provided that where the Administrator - General considers that his appearance on behalf of an estate have been numerous or that for special reasons to be recorded by him, the estate should bear such fee or a portion thereof, he shall, by an order in writing, determine the quantum of fee or the portion thereof, as the case may be, whereupon the same shall be debited to the estate.

**9. Reduction of fees.-** If in any case it appears to the Administrator General that the Circumstances of an estate proposed to be administered by him are, or probably will be, such as to render his duties in relation thereto exceptionally simple or otherwise of an exceptional character justifying, this course, he may remit any part (not exceeding one half) of any prescribed fee; but in every such case the reasons for so doing shall be recorded by him and a report of such cases shall be submitted every half year to the Government.

**10. Remisoin of fee under section 31.-** In the case of assets dealt with in accordance with section 31 of the Act, the Administrator General may, in cases of great hardship, and where assets do not exceed Rs.500, remit all fee payable under these rules, but in every such case he shall record his reasons for so doing.

**11. Composition of fees.--**Where in the opinion of the Administrator General, the income of any assets pertaining to an estate is not liable to be serious fluctuations he may from time to time agree with the person or persons entitled to such income to accept, in lieu of the income fee payable in pursuant of schedule I, a fixed half yearly fee of such amount as shall appear to the Administrator General approximately equal to the average income fee which, but for such agreement, would be payable, in respect of such income. A report of such cases shall be submitted every half year to the Government.

**12. Valuation for calculating fees under section 41.-** For the purpose of calculating the fees under section 42 of the Act, assets shall be valued as follows, namely:-

- (1) The value of moveable assets (other than cash) shall be-
  - (a) The price realized on sale thereof, provided the sale takes place within three years from the date of the issue of the grant of Probate or Letters of Administration to the Administrator General; or
  - (b) If there be no such sale within the time stated, the value of such assets or property in the open market, as certified by a professional expert, within the period of three years from the date of the issue of the grant of Probate or Letters of Administration: provided that if in any case the value of such assets or property shall, in the Administrator-General's opinion, cost of proportion to the cost of obtaining an expert valuation the Administrator General may himself place a value upon them unless the person or persons beneficially entitled to such assets or property shall demand an expert valuation.
- (2) The value of immovable assets (excluding rents) shall be:
  - (a) the value agreed to, if such agreement can be come to between the Administrator-General and the person interested in such assets or property or in the due administration thereof; or
  - (b) if no such agreement be arrived at, the price realized on sale of such assets or property, provided the sale takes place within three years from the date of the issue of the grant of Probate or Letters of Administration; or
  - (c) if there be no such sale within the time specified, if such assets or property be assessed by any Municipal or Local Body or any Government department whose duty is to assess and collect tax on property, then 20 times the value of such assessment; or
  - (d) if there be no assessment as aforesaid, then in accordance with the market value thereof, according to the conditions of the locality in which such assets or property is situated and the tenure thereof; or in accordance with a certificate granted by the Collector or other authorized Government officer or of an expert.

(3) Income, where the same is derived from the carrying on of any trade or business, shall mean the gross receipts of such trade or business, after deducting any advance made by the Administrator-General for the purpose of carrying on such trade or business.

**13. Ascertainment of capital fee in first instance.-** For the purposes of ascertaining in the first instance the amount of any capital fee, the value of the assets shall be the value on such duty has been paid and accepted under the Court Fees Act, 1870 (VII of 1870) but the fee shall be diminished or increased according to the actual value ascertained as provided by rule 12.

**14. Fees paid for services under section 11 to be part payment of fees of subsequent administration.-** Where after an order has been made under section 11 of the Act, Letters of Administration are subsequently granted to the Administrator General, the fees charged by him under head "c" of Schedule I shall be deemed to be a part payment of the fees payable to the Administrator-General under head "a" of the said schedule.

**15. Time of payment.-** Subject to any special arrangement made under rule 11, all fees payable under section 42 of the Act, shall be paid by or debited to the estates, on taking possession or on realization of the assets, as the case may be, and no further fees shall be charged on distribution.

**16. Method of payment of fees.-** The Administrator General may agree to the payment of any fee payable to him under the Act, by such installments as shall seem to him just and reasonable.

**17. Adjustments of fees in accounts.-** The account of each estate in regard to fees payable shall be adjusted every half year on 31st December and 30th June respectively:-

Provided that previous to the final winding up of any estate, the Administrator-General shall adjust his account in regard to fees charged or payable in accordance with the rules herein contained.

**18. (1) The following shall be the prescribed fees for the purposes of section 49 namely:**

**Rs.                      PS.**

|     |   |    |                |
|-----|---|----|----------------|
| (1) | For copies of accounts, a fee calculated at 20 paisa per folio with a minimum fee of Rs. 1                | 1. | 00             |
| (2) | For copy of certificate of an Auditor   | 3. | 00             |
| (3) | For information on any single point in respect of any estate in which the account is open.                | 2. | 00             |
| (4) | For information or inspection of accounts searches regarding estates which have been wound up and closed. | 4. | 00<br>per hour |

Provided that no fees shall be payable under sub-clause (1) or (3) of the above rule except in cases where the Administrator-General considers, for reasons to be recorded in writing, that the copy or information required results in a duplication of work in his office or involves expense or labour otherwise justifying such charge.

**NOTE.-** The word "folio" in this rule shall mean 72 words. A group of not more than five digits shall for their purpose be reckoned as one word.

(2) When copies of documents other than those mentioned in sub-rule (1) are supplied, fees shall be charged in accordance with the scale of fees in force in the High Court of Judicature at Lahore from time to time for copies of documents of the same kind: provided that no fees shall be payable under this sub-rule in cases where the Administrator General considers, for reasons to be recorded in writing, that copies required did not result in duplication of work in his office or involve expense or labour.

**19. Disposal of Fees.-** All fees realised by the Administrator-General shall be credited by him in his "Commission Ledger", and shall be paid by him before the close of each financial year to the credit of the Government Account.

**20. Return of Fees.-** The Administrator - General shall submit to the Provincial Government at the end of each and every financial year As soon after the 30th of June, as possible a statement showing the fees earned and expenses incurred which shall be termed the "Financial statement, and which statement shall be countersigned by the Auditor.

**21. Accounts, etc.-** The Administrator-General shall keep the accounts, statements, and records specified in Schedule II to these rules.

**22. Vouchers.--**Every payment charged in the Administrator-General's general cash account shall be supported by a voucher which shall be passed for payment under the initials of the Administrator General.

**23. Payments to persons in foreign countries.-** All payments made to persons residing out of Pakistan shall be made by Bank Drafts drawn in favour of such persons and payable at places where they reside.

**24. Limit of cash Balance.-** The Administrator-General shall not, except for special reasons, retain in his hands a larger sum in cash than Rs.2,000. Any excess beyond that amount shall be lodged in the Bank as soon as practicable after its receipt.

**25. Investment of cash balance.-** (1). Whenever the cash balance to the credit of the general account of any estate after providing for ascertained current demand and outgoings, amounts to or exceeds Rs.500, it shall be invested in any of the securities permitted by these rules or in any other securities expressly authorised by the instrument under which the Administrator General holds the estate and in which he is requested so to invest the same by any person beneficially interested in such cash balance.

(2) The cash balance standing to the credit of a separate account which represents the interest or income of investments or other property, and which is payable by way of annuity or otherwise to the person or persons entitled thereto, or standing to the credit of any depositor in the sundry estates deposit account, although it exceeds Rs.600 in amount, shall not be invested unless it can properly be treated as dead assets.

(3) No cash balance standing to the credit of an estate in the Dividend Account although it exceeds Rs.500 in amount, shall be invested until three years have elapsed from the date of the transfer of the amount to such account.

(4) (a).The Administrator-General may from time to time invest any portion of the floating cash balance standing to the credit of his personal account with the Treasury in fixed deposit with the Bank in field deposit with any post office, in National Defence Certificates, as in securities floated by the Provincial or the Federal Government and invest accruing on such investment shall, from time to time, be credited to an account to be called the General Purposes Fund.

25-(b). The amount of the General Purposes Fund as aforesaid may be applied by the Administrator General for meeting any of the following charges:-

- (1) Office Contingencies.
- (2) Bank's Commission
- (3) Pay of Menials
- (4) Adjustment of accidental irrecoverable debits against the estates.
- (5) Stationary and Printing
- (6) Traveling Expenses
- (7) Audit fee
- (8) The expenses of any suit, including the personal fees of the Administrator General under Rule 8-A as well as those of counsel whom he may engage will or in substitution for, himself, and also the expenses and fees of counsel engaged to assist the Administrator General and of experts and arbitrators, to whom any matter may in his discretion be referred whether any such suit is instituted or not; provided that the General Purposes Fund shall not be applied to meet such expenses and fees in any single suit or reference beyond the maxims of Rs.300 without the sanction of Government.
- (9) Cost of publishing notices, notifications and citations connected with estates.
- (9-A) Cost of publicity of cases in which the Administrator-General has power to grant certificates under section 31 of the Act.
- (10). Miscellaneous.
  - (c) Should the General Purposes Fund at any time be more than sufficient to meet the charges likely to be met from it in terms of the preceding clause, any excess balance, may, at the end of a half year, be further invested to make provision for any possible further expenditure under any of the above heads or the like.
  - (d) The said account may be kept jointly with the General Purposes Fund Account of the Official Trustee, and operated upon by the Administrator-General and Official Trustee in his joint capacities.
  - (e). When the Administrator-General takes over the administration of a new estate, he may permit advances out of the general cash balance in order to meet the initial expenses of administration or in order to facilitate the realization of the assets of the estate. Such advances shall be due course be recovered from the estate concerned or adjusted, if found irrecoverable, from the General Purposes Fund.

**26. Petty Receipts of Closed Estates Account.**--The Administrator-General may transfer to a separate account, which shall be styled. The Petty Receipts of Closed Estates Accounts, "all small balance which, when the accounts of an estate are closed, are, owing to the amounts closed, are owing to -the amounts being so small, indivisible amongst the beneficiaries or creditors of the estate entitled thereto, and also any sum received as and by way of further assets of an estate after it has been closed, and which, owing to the smallness of the amount is equally indivisible should any further assets be received to the credit of an estate in which such a transfer has been made, and such further assets together with the amount or amounts, if more than one, so transferred to this account be in the aggregate capable of division amongst the beneficiaries or creditors entitled thereto, the amount or amounts so transferred to this account shall be

retransferred to the credit of the general account of the estate concerned, which shall be reopened and a further distribution of such assets then made.

**27.** (1) (i). The accounts of the Administrator-General shall be audited by the Accountant General, Punjab or such members of his staff as he may appoint in this behalf.

(ii) The accounts of the Administrator-General in regard to estate under administration shall be balanced every half-year, viz, on 31st December and 30th June.

(iii). The said accounts shall be examined by the auditor, who shall report thereon as provided by section 15. The auditor shall examine the books specified in Schedule II and shall also have access to any other book or books kept by the office, which shall be necessary for, or facilitate the examination and auditing of, the accounts of the Administrator General.

(iv). Any person, who is summoned under the Act by an Auditor, shall be entitled to be paid his traveling and other reasonable expenses, which upon being certified by the Auditor shall be paid by the Administrator General and debited to the estate concerned.

(2). The cost of the audit of the Administrator General's account shall be charged to the General Purposes Fund and the amount so recovered shall be credited to the Government.

**28. Credit accounts of zamindaris business.--**The Administrator General shall cause the local accounts of zamindaris in his charge and the accounts of any business which is carried on by him on behalf of, and which belongs to, any estates in his charge, to be audited from time to time either by private Auditors or with the previous approval of Government by the Auditor prescribed under section 44 of the Act, the whole expense of such audit being debited to the estate concerned. Such auditors shall be selected by the Administrator General, unless Government shall in any such case name the auditors, who are to be employed.

**29. (1). Procedure of payment to creditors.** --In dealing with the payment of claims of creditors, the amount of which claims has been transferred by the Administrator General to the credit of the Divided Account, the Administrator General shall in each case as soon as he is in a position to pay such claims, forward a special notice to each creditor whose claims has been admitted and registered, together with a receipt for the amount payable to him, for his signature, whether such receipt represents the total amount of his claim or a dividend, and such notice shall be sent to the creditor at his registered address. On presentation of the receipt duly signed, the amount shall be paid and debited in the Dividend Account.

(2). All sums of money which have been transferred to the Dividend Account as hereinbefore provided for, and which remain unclaimed in such account for a period of three years from the date of the transfer, shall, if they exceed the aggregate of Rs.500 in any estate, thereafter be invested in Government securities, which shall be earmarked to the particular estate in that account, and all interest realized on such securities shall be credited to that account. Any creditors who subsequently come forward to receive payment will be paid their proportionate share of the interest on such securities and should there be a loss on the general balance of the account owing to the depreciation in the value of the securities at the time of sale, they will have to bear their proportionate share of such loss.

**30.** The Administrator-General may invest or retain invested money belonging to any estate in any investment authorised by the testamentary instrument or, unless expressly forbidden by such instrument may invest in any securities specified in section 29 of the Indian Trusts Act 1883 (II of 1882). (Fixed deposit with the Bank in Fixed Deposit with any Post Office, in National Defence Certificates or in the securities floated of the Province or the Federal Government.

**31.** (1). All Government securities, debentures and shares coming into the possession of the Administrator-General shall as soon as practicable be lodged in the Bank for safe custody, except in any case in which it may be necessary for him to retain them temporarily for any purposes, such as drawing dividends, sale in due course of administration, closing the accounts of the estate, or the like. All such securities or shares shall as soon as practicable be endorsed or transferred into the name of the Administrator-General and earmarked to the estate to which they respectively belong.

(2). All securities lodged under this rule may be withdrawn on requisition signed by the Administrator General.

**32. Safe custody of valuables and documents.--** There shall be maintained, in the office of the Administrator General, a room which shall be provided with iron safes for the safe custody of all cash, currency notes and other securities, and other assets such as jewels, ornaments and articles of a like nature, and also title deeds and other documents belonging to the estates and the

keys of such room and safe shall be kept in duplicate, one set in the possession of the Administrator General and the other set in the Bank all Jewels, ornaments and other articles of a like nature which are of any substantial value shall, as soon as possible, be listed and valued by a competent valuer to be selected by the Administrator-General.

**33. Credits of funds transferred under section 52.--** All funds transferred under the provisions of section 52 of the Act shall be paid to the credit of Government, to the Bank and an intimation of such payment with particulars thereof shall be forwarded to the Accountant General, Punjab.

**34. Prescribed authority under Section 53.--**The Accountant-General, Punjab, shall be the prescribed authority for the purposes of section 53 of the Act.

**35. Subjects of Foreign States.--**On receipt of notice of the death of any person who was, or who the Administrator General has reason to suppose may have been, the subject of any Foreign State to which The provisions of Section 57 of the Act apply, the Administrator General shall forthwith give notice of such death to the Consular Officer of such Foreign State in the province of the Punjab, and shall inform the District Judge who has reported such death, of his having done so. In such a case the Administrator General shall take no steps to administer or in any way deal with such estate, without the consent of such Consular Officer, or until he has expressed his intention of not moving in the matter.

**36. Destructions of papers.--**The Administrator-General may, after closing the administration of any estate in his hands, destroy and private papers, bills, receipt memoranda and other similar documents of no value, which he has received along with the estate and which are not claimed by the beneficiaries, next-of-kin or any other persons entitled thereto.

**37. Management of Zamindaries.--** In order to secure efficient and economical management of zamindaris belonging to estates under charge of the Administrator General the costs of the management of which are debi-table to estates under the provisions of section 43 of the Act, It shall be open to the Administrator-General to employ a General Manager and such assistants as may be necessary for the management thereof instead of employing separate managers and assistants in the case of each estate. The salaries of the manager and assistants and other expenditure of the zamindari department, which is not incurred specifically on account of any particular estates concerned in proportion to the amount of the annual collections of the various zamindaris; taking also into account the nature and the amount of work involved in the management thereof. Each estate shall, however, be debited with any particular expenditure solely and exclusively incurred on the account. The general expenditure shall be so regulated that in the case shall any estate be debited with a larger than it would ordinarily cost to manage it, were the property belonging to it placed under the management of its own separate staff.

**37-A . Expenditure.--** (1). The Administrator-General may for proper administration and management of an estate under his charge, besides other Items, incur expenditures on:

- (i) preparation of a proper inventory of the estate;
- (ii) taking possession of the personal effects of the deceased;
- (iii) realization of the assets;
- (iv) appointment of experts for preparing estimates and values; and
- (v) employment of engineers and contractors for preparing estimates and making repairs.

(2) The expenses incurred on any of the items mentioned in sub-rule (1) shall be debited to the estate".

**38. Reports.--**The Administrator-General shall twice in every year as soon as after the 30th June and 31st December as possible submit to the Government of the Punjab a report in the form set forth in Schedule III to the rules.

**39. Returns under Regimental Debts Act, 1893.--**The Administrator-General shall also twice in every year at the times afore said submit to the Secretary, Government of Pakistan, Ministry of Defence, a return of estates dealt with under the , Regimental Debts Act, 1893 (56 and 67; vicit; C.5).

showing the manner in which they have been disposed of.

**40. Costs of Reports.**--The schedules, reports and returns prescribed by rules 38 and 39 shall be prepared by the establishment of the Administrator General , and the cost thereof shall be debited to the general working expenses of the office.

**SCHEDULE--I****(See Rule 8.)****1. CAPITAL FEES**

- (a) Fees payable in cases where the Administrator-General has obtained Probate of Letters of Administration

The scale of fees shall be as follows:-

- (1) Where the gross value of assets taken possession of or realized does not exceed Rs.30,000 a fee of 4 per cent, with a minimum fee of Rs.50.
  - (2) Where the gross value of the assets exceed Rs.30,000, but does not exceed Rs.50,000, a fee of 4 per cent, up to Rs.30,000 and on all assets over that sum a fee of 3½ per cent.
  - (3) Where the gross value of assets exceeds Rs.50,000, but does not exceed Rs.80,000, a fee of 3½ per cent.
  - (4) Where the gross value of assets exceeds Rs.80,000, a fee of 3 per cent, on any excess over that sum.
- (b). Fees payable in cases where the Administrator General has taken charge of an estate under section 32 of the Act.
- (1) A fee of 4 per cent, on all assets taken possession of or realized with a minimum fee of Rs.15.
- (c) Fees payable in cases where the Administrator General is incharge under an order made under section 11 of the Act.
- (1). A fee of 1½ per cent, on the value of assets taken possession of, collected, realized or sold.
- (d) Fees payable in cases where the Administrator-General has granted a certificate under section 31 or 32 of the Act.  
Fixed Fee Rs. 15/- for each certificate vide Govt. of the Punjab Revenue Deptt. Notification No. 1162-84/547, dated 18-03-84.
- (e) Fees payable in cases where the Administrator General deals with an estate under the Regimental Debts Act, 1893- (vide sections 15, 16, 17 and 42).
- (1) A fee of 4 per cent, of the value of assets taken possession of or realized as provided by section 14(5) of the Regimental Debts Act, 1893.

## II-INCOME FEES

Fees payable in respect of all estate under administration by the Administrator-General.

The fees payable and chargeable in respect of income realized and dealt with the due course of administration shall be as follows:-

- (1). In respect of income on moveable assets including investment:-
  - (a). a fee of 4 per cent, on all income as and when realized if such income does not exceed Rs.3,000 per half-year;
  - (b). a fee of 3 per cent, in respect of any excess over and above the said sum of Rs.3,000 per half year:

Provided that the minimum fee per half year shall be Rs.2.50.

(2). In respect of income arising out of immovable property which shall include leasehold property:

- (a) a fee of 6 per cent, when such income does not exceed Rs. 6,000 per half year;
- (b) a fee of 5 per cent, when such income exceeds 6,000 per half year on any excess over the said sum of Rs.6,000;

Provided that minimum fee shall be Rs.5 per half year.

## SCHEDULE-- II

(See Rule 21.)

**1. Cash Book:-** This book shall contain full particulars of all daily transactions, whether in cash or otherwise. It shall be balanced at the close of each day and shall be checked and signed in token of its correctness by the Administrator-General at suitable intervals which shall, in no case, be longer than fifteen days.

**2. Ledgers:-**

- (a) General Estates Accounts Ledger:- This ledger shall contain separate ledger accounts for each estate including separate subsidiary accounts and each such account shall contain full and detailed particulars of all transactions which shall be posted daily.
- (b) Dividend Account Ledger:- This ledger shall show in detail amounts transferred thereto from each estate account and the manner in which the sum so transferred have been disposed of.
- (c) Commission Account Ledger:- This ledger shall contain particulars of all fees and commission earned by and paid to the Administrator-General.
- (d) Miscellaneous Ledger:- This ledger shall show in detail every debit and credit item in respect of the following accounts.

(1). Petty Receipts of Closed Estates Account Containing entries of all sums transferred from General Estates Accounts ledger to this account and payments made thereout.

(2). Sundry Estates Deposits Account:- Containing inter alia particulars of all amounts deposited with the Administrator-General whether by tenants or employees, a separate account being kept in the name of each depositor.

**Note:-**All ledgers must be posted up daily and closed half-year on the 30<sup>th</sup> June, and 31st December, and the balance, if any, carried forward to new accounts.

**3. Registers:-**

- (a) Receipt book:-This will be in counterfoils (perforated) and the receipts will bear printed receipt and book numbers. From this receipt book, receipts will be issued to persons paying money at the office of the Administrator General, Punjab, and the counterfoils kept as office copies.
- (b) Delivery Register:- This book shall show particulars of all accounts filed in the Court.
- (c) Advance Register:- This register shall contain particulars of all advances made by the Administrator-General and the manner in which they have been adjusted.
- (d) Estates transferred to Government Register:-

This book shall contain particulars of assets made over to Government under section 52 of the Act.

- (e) Remittance Register:-This book shall contain particulars of all remittances made through the Indian Office-made on account of estates and the dates on which discharges have been obtained from the parties concerned.
- (f) Military Estates Registers:- This book shall contain particulars of estate transferred to the Administrator General under the provisions of the Act, and shall show inter alia the name of the estate, date of transfer and date of disposal.
- (g) Administration Register:-This book shall contain the following information, date and place of death, date of grant, names and addresses of the next of kin, or legatees, particulars of publication of notice under rule 5(1) and the date on which the time express, reference to General estates account ledger, Investment Register, Inventory Book, Assets of liability Register, and the manner in Which the accounts of an estate have been wound up.
- (h) Inventory Book:- This book shall contain list of moveable assets which come into the hands of the Administrator General, other than cash or securities and in it shall be placed all valuations received by the Administrator General in respect of such assets and it shall also contain receipts for any articles which are from time to time made over to the beneficiaries or other for disposal.
- (i) **Assets and Liability Book**:-This book shall contain the relevant particulars in the following form:-

**Assets:**

- (1) Serial Number,
- (2) Source of information and date,
- (3) Particulars of assets,
- (4) Estimated value of assets,
- (5) Date of realization,
- (6) Amount realized,
- (7) Particulars of realization,

**Liabilities.**

- (1) Serial Number,
- (2) Source of information and date.
- (3) Particulars of liabilities,
- (4) Estimated amount of liabilities,
- (5) Amount for which claim is admitted,
- (6) date of payment,
- (7) Particulars of payment,

- (j) Investment Register:- This book shall contain particulars of all shares and securities of whatsoever nature received or purchased by the Administrator-General on account of each estate and specify where the document is kept. It shall also show the date on which the periodical interest or dividend is payable and the amount thereof together with the amounts and dates of interests and dividends realized during the course of administration and the manner in which the securities or shares have been disposed of.
- (k) Immovable property Register:-This register will be kept in form No. R.I of the Municipal Account Code after such modifications as may be considered necessary to meet local requirements and shall contain full particulars of houses or the / and immovable property belonging to an estate.
- (1) Rent Register:- This book shall contain information relating to the rent realized and shall have columns for (1) Serial No.(2) Particulars of Property, (3).Name of tenant, (4).Period of lease, (5).Monthly rent, (6).Arrears, (7).Total rent due, (8).Rent realized which should be subdivided into date of realization, (ii).amount, (iii).Total, (9).Arrears

and (10).Remarks. The arrears shall be worked half-yearly and carried forward into the next half-year.

- (m) Zamindari Accounts Register:- The accounts of any Zamindari appertaining to any estate and all books and documents in connection therewith shall be in the form prescribed for the time being and in use by the Court of Wards.
- (n) Certificate book:-This book shall be in counterfoils and the counterfoil shall be a facsimile of the certificate issued under sections 31 and 32.