

ADMINISTRATOR GENERALS (UNION TERRITORY OF DELHI) RULES, 1972

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ADMINISTRATOR GENERALS (UNION TERRITORY OF DELHI) RULES, 1972

ADMINISTRATOR GENERALS (UNION TERRITORY OF DELHI) RULES,
1972

1. Short title :-

This book shall contain full particulars of all daily transactions whether in cash, shares or Government securities and shall be balanced at the close of each day and checked and signed in token of its correctness by the Administrator-General. (Form No 1).

2 \Definitions

In these rules, unless there is anything repugnant in the subject or context

(a) "The Act" means the Administrator-General's Act, 1963, (No. 45 of 1963), as amended by Act No. 2 of 1972.

(b) "Administrator-General" means the Administrator-General of the Union territory of Delhi and any other territory or successor Government as may be notified from time to time.

(c) "Court" means the High Court or District Court and includes any court, tribunal or authority.

(d) "Bank" means the State Bank of India or any other Scheduled Bank where securities or monies of an estate may have been lodged.

(e) "Deputy Administrator-General" means the Deputy Administrator-General of the Union Territory of Delhi when so appointed.

(f) "Government" means the Government of Union Territory of Delhi.

(g) "Official Gazette" means the Gazette of Delhi,

(h) "Section" means a section of the Act.

(i) "Treasury" means the Government Treasury at Delhi or New Delhi.

3. Prescribed authority under section 52 :-

This book shall contain details of cash, shares, securities and other movable or immovable property which has not been claimed by the person or persons entitled thereto and as such transferred to this register at the close of the administration. It shall also show how the unclaimed assets have been disposed of. (Form No. 3).

4 \Certain officers and authorities to report death, etc. to the District Magistrate

Every officer or local authority upon whom the duty of registering deaths has been imposed by or under any law, shall, upon receiving information of the death of any person to whom the Administrator-General's Act applies, report the fact of such death without delay to the District Magistrate together with the following particulars as far as they may be known to him

(a) Date of death and the amount and nature of the assets left by the deceased;

(b) whether or not the deceased left a Will, and, if so in whose custody it is; and

(c) the names and addresses of the surviving next-of-kin of the deceased.

5. Burial or cremation to be reported to the District Magistrate :-

This ledger shall contain entries of all petty amounts transferred from General Estates Accounts Ledger and other petty amounts received whether on account of postage stamps or other miscellaneous charges and petty payments made therefrom. (Form No. 5).

6 \District Magistrate to make enquiry and report death, etc. to the Administrator-General

Upon receiving any rules report, or upon receiving in any other manner information of the death of any person to whom the Administrator-General's Act applies, the District Magistrate shall forthwith report to the Administrator-General, and shall cause to be made such further enquiry, as may be necessary, for the purpose of ascertaining the particulars specified in rule 4 and may direct the Superintendent of Police to make any such enquiry. He shall report the results of such enquiry to the Administrator-General as soon as it is complete.

7. Subject of Foreign States :-

This register shall contain the particulars of every audit fee claimed by the Audit Department and the date on which it was paid by deposit into the treasury. (Form No. 7).

8 \District/Local Authority to assist Administrator-General

The District and Local Authorities are required to assist the Administrator-General in the performance of his duties and administration of estates in such manner as the Administrator-General may direct for protection, safe custody and disposal of properties or assets of the deceased or for any other purpose in the discharge of his official duties.

9. Steps to be taken under sections 8, 9 and 10 :-

This shall contain particulars of all advances made by the Administrator-General and how the same have been adjusted. (Form No. 9).

10 \Contest of application for letters of administration before a court

When an application is made to the High Court for letters of administration by any person other than the next-of-kin of the deceased, or for letters of administration other than letters pendente lite to any court by a creditor, a legatee other than a universal legatee or a friend of the deceased, a citation with a copy of the application and its annexures shall be forwarded to the Administrator-General, who shall contest the application for letters of administration under section 8 of the Act, if he considers the adoption of such a course necessary for his preferential right.

11. Cost receivable by Administrator-General :-

This book shall contain the following information : Date and place of death, date of grant, names and addresses of the heirs and legatees, if the deceased left a will, particulars of the publication of notice prescribed under rule 15 and the date on which the time expires and references to the general estates account ledgers, investment register, register of reserved articles, register of immovable property and assets book. This book shall also indicate the manner in which the accounts of an estate have been wound up. (Form No. 11).

12 \Deposit of expenses by an applicant for administration of estate

Any next-of-kin executor, universal legatee or person interested in the estate of the deceased may request the Administrator-General in writing to obtain Probate or letters of administration with or without a Will annexed to the estate of the deceased and the Administrator-General after ascertaining the position of the assets, possibility of contest and expense involved, may proceed to do so and, if he considers so necessary he may require the applicant to deposit such amount for expenses as may be required from time to time until he obtains administration. The amount so deposited will be adjusted in due course of the administration of; the estate.

13. Transfer of estate from Administrator-General :-

This book shall contain list of jewellery and a brief description of other articles received in the office of the Administrator-General and reserved from sale and the valuation of such property if known. It shall also indicate the manner in which the movables have been disposed of. (Form No. 13).

14 \Fee payable to Administrator-General for appearing as counsel

Whenever the Administrator-General appears in .Court on behalf of estate with a view to obtain letters of Administration or Probate or conducts proceedings in connection with the administration of estates, then in addition to- the fees chargeable under section 41 of the Act and prescribed by Rule 24 Schedule V of the Rules, shall be entitled to a personal fee as counsel chargeable to such estate or estates at the following rates which shall not be credited to the- public account of the State or Administration

(1) For each case, fee at 2% of the value of the claim subject to a minimum of Rs.75/

Provided that in case decided without contest, the fee shall be half subject to a minimum of Rs. 50/-

(2) For an application moved in court, Rs. 35/- if it is not in a pending case mentioned in (1) above. Provided that no fee shall be payable for an application which is merely of a routine nature.

(3) For any other matter not covered by this rule, such fee as the court may allow.

15. Notice under section 23 :-

This book shall be kept in counterfoils and the counterfoil shall be facsimile of the certificate issued under sections 29 and 30. (Forms 15 and 16).

16 \Procedure of payment to creditor

(1) As soon as the Administrator-General is in a position to pay the creditors in full, or in insolvent cases when he has realised all the assets, he shall forward a special notice to each creditor whose claim has been admitted together with a receipt for the amount payable to him for his

signature, whether such receipt represents the total amount of his claim of a dividend. Such notice shall be sent to the creditor at his last known address. On presentation of the receipt duly signed and accompanied by a registry certificate if one has been issued to the creditor unless the non-production of the latter is satisfactorily explained, the amount shall be paid to the creditor.

(2) Should the registry certificate be issued and produced, it shall be retained if the payment is made in full; but where only a dividend is paid, it shall be returned to the creditor with an endorsement thereon showing the amount of dividend so paid.

(3) A notice similar to the one mentioned in clause (1) shall be forwarded to every creditor of an estate whose claim has been admitted but has not been paid in full, whenever further assets in such estates have been realised and the Administrator-General is in a position to pay a further dividend on the admitted claim.

(4) When any creditor to whom citation or notice under clause (1) or (3) has been issued or sent, has not within three months from the date of notice requested payment of the amount payable on his claim, such amount shall remain in deposit to the credit of the creditor. If not claimed within three years of the date of notice such amount or such portion thereof as can conveniently be invested, may be invested in securities or shares until it is transferred to the Register of Unclaimed Assets or Miscellaneous Ledger as the Administrator-General considers appropriate.

17. Payment to persons abroad :-

All payments to beneficiaries, next-of-kin and other claimants abroad, who are outside India, shall be made through the Reserve Bank of India and respective Ambassadors or High Commissioners for India abroad, who will act as official agent to the Administrator-General for the purpose.

18. Application under section 29 or 30 :-

Application for a certificate under section 29 or 30 shall be made on petition with an affidavit, which shall bear a stamp of the value of three rupees and shall disclose

- (a) the full name and place and date of death of the deceased;
- (b) the name and address of the applicant;
- (c) full particulars of the assets in respect of which a certificate is applied for and the value thereof;
- (d) full names and addresses of the heirs and next-of-kin to the deceased with relationship; and
- (e) whether the deceased has left a will or otherwise.

- (f) particulars of liabilities against the estate of the deceased as far as known to the applicant;
- (g) statement whether application has been made for probate of the will or for letters of administration relating to the estate in any court, and with what result;
- (h) an undertaking that the applicant will administer the estate according to the law;
- (i) such other information and particulars, together with such documents, as may be required by the Administrator-General in any particular case; and
- (j) in the case of an application under section 30, full particulars of the debt and a statement whether any security, and, if so, what is held for the debt together with full particulars of the claims of other creditors and an undertaking that the applicant will pay all debts as required by law and that if there should be a surplus after satisfying all claims, he will make it over to the legal heir of the deceased, and that failing such an heir, he will remit the surplus amount with a statement of account to the Administrator-General.

19. Advertisement of certificate under section 29 or 30 :-

When an application is made to the Administrator-General for a certificate under the provisions of section 29 or 30 of the Act, he shall have a general citation pasted on the Notice Board of his office and if he considers it likely that the will may be contested or that the granting of certificate to the applicant may be objected to, have the notices sent to parties or have the citation advertised if he considers it so necessary, or if he is requested to do so by the applicant or any other person before or during the pendency of the proceedings, advertise the same in such newspapers as he thinks fit. A period of at least fifteen days shall be fixed in the citation unless the Administrator-General by an order in writing reduces such period and no certificate shall be granted before expiry of the period specified in the citation. Should the circumstances warrant, the period mentioned in the citation may be extended.

In cases where a citation is to be advertised in newspapers by request or by an order of the Administrator-General, the cost shall be deposited by the applicant within a period to be fixed by the Administrator-General, failing which the proceedings shall abate for default.

20. Regard to be had to wishes of relatives and others as to the disposal of assets :-

The Administrator-General shall dispose of the assets of an estate either under his direct supervisor or through such person or local official as may appear suitable to him, and . doing so, he shall, if the estate does not

appear to be insolvent, have regard to the wishes of the persons who are entitled to a share of the estate concerning the reservation of such articles as may be desired by such persons, provided that such wishes are made known to him before the disposal of the property, unless he considers that such a course would be prejudicial to the administration of the estate or would conflict with the interest of some other interested person. Unless the estate is insolvent, no specific legacy shall be sold without a reference to the person to whom it is bequeathed, but such a reference may be omitted when there are not sufficient funds to pay the statutory charges :

Provided that nothing contained in this rule shall prevent the immediate disposal of livestock or other assets subject to speedy or natural decay of articles, the storage of which cannot conveniently be arranged for or would involve disproportionate expenditure.

21. Security to be furnished by certain persons :-

The Administrator-General may require any person who is entrusted with the receipt or custody of money or property belonging to an estate to furnish such security as the Administrator-General may deem expedient with due regard to the responsibility of such person.

22. General Purposes Fund :-

(1) There shall be a General Purposes Fund for the purpose of meeting expenses with regard to stamp duty, payment of fees to counsel and personal fee in connection with any litigation suit, proceeding, or application to be filed or contested in any court. Such expenses or fees so defrayed or paid shall be recouped out of the estate concerned when administration of such estate is taken over by the Administrator-General as far as possible and where for any reason such expenses or fees cannot be recouped, a statement to that effect will be submitted to the Government. This register may be maintained in form No. 2A as specified in Schedule I.

(2) When the Administrator-General takes over the administration of any estate, he may permit advances out of the General Purposes Fund in order to meet the initial expenses of administration and such advances shall in due course be recovered from the estate concerned or adjusted, if found irrecoverable from the General Purposes Fund.

23. Personal fee payable to Administrator-General :-

Whenever the Administrator-General goes out of station for the work of any estate under administration, then in addition to fees chargeable under section 41 and prescribed by rule 24 of the Rules, he shall be entitled to a personal fee for out-station work at the rate of Rs. 50/- per diem chargeable to such estate or if there are several estates, to all such estates as may be reasonable : Provided that such fees shall be

chargeable subject to such conditions and restrictions as may be prescribed by Government from time to time. Provided also that no such fee shall be payable for the same day for which the Administrator-General is paid fees as counsel out of such estate.

24. Fees under section 41 :-

The fees mentioned in Schedule V to these rules shall be the fees prescribed under section 41 of the Act, provided that they may be reduced, compounded for, or remitted as provided in these rules.

25. Valuation for calculating fees under section 41 :-

For the purpose of calculating the fees under section 41 of the Act, assets shall be valued as follows

(1) The value of movable assets (other than cash) shall be

(a) the price realised on sale;

(b) if there be no such sale then the value of the property on the date of its transfer to the heir, legatee or creditor :

Provided that if in any particular case the Administrator-General considers it necessary he may get the property valued by an expert whose charges shall be paid out of the funds of the estate.

(2) The value of immovable assets shall be

(a) the price realised on sale;

(b) if the property is not sold, the value of the property as estimated by the Collector or agreed upon between the Administrator-General and the person to whom it is transferred.

(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.

26. Time of payment :-

Fees under section 41 of the Act shall be levied debited to the account of an estate

(1) if the property is sold, on the receipt of the sale proceeds :

Provided that no fee shall be debited to the account of the estate so as to leave a debit balance;

(2) if the property is not sold but transferred or made over to some person, at the time of closing the account of the estate, or in instalments during the administration of the estate. But in all the cases the fee shall be adjusted before the final winding up of any estate.

27. Manner of calculation and payment :-

Subject to any special arrangement made under rule 31, all fees payable

under section 41 of the Act shall be calculated in the manner laid down in rule 25 and debited to the estate as provided in rule 26.

28. Adjustment of fees in accounts :-

The account of each estate in regard to fee payable shall be adjusted every half-year on June 30 and December 31, 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.

29. Fees paid for services under section 10 to be part-payment of fees of subsequent administration :-

Where after an order has been made under section 10 of the Act, letters of administration are subsequently granted to the Administrator-General, the fees charged by him under head "a" of Schedule V, shall be deemed to be a part payment of the fees payable to the Administrator-General under head "(a)" of the said Schedule.

30. 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 simple or that payment of the fees in full would result in hardship to the heirs, legatees or creditors, having regard to the circumstances of the case, 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, except where a remission is allowed in charging the prescribed minimum fee, shall be submitted every half-year to the Government, provided that no second report shall be made if the reasons for allowing remission have not altered, and provided also that nothing contained in this rule shall affect the order of payment of the administration fee and expenses.

31. Remission of fees in cases under sections 29 and 30 :-

In the case of a certificate granted under section 29 or 30 of the Act, the Administrator-General may, in cases of great hardship, and where the assets do not exceed Rs.1,000/-, remit all fees (or a part thereof) payable under these rules, and in other cases may remit any part not exceeding one-half of the prescribed fee; but in every such case he shall record his reasons for so doing. In considering the cases of hardship, the Administrator-General will have regard to cases of widows or dependents of Army, Air Force and Navy personnel killed during war.

32. Composition of fee :-

Where in the opinion of the Administrator-General the income of any assets appertaining to an estate is not liable to 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 pursuance of Schedule V, 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 to the Government at the close of the year, but it shall not be necessary to report the same case more than once unless the agreement for the composition of fees is varied.

33. Method of payment of fees :-

The Administrator-General may agree to the payment by such instalments as shall seem to him just and reasonable of any fee payable to him under the Act.

34. Procedure under section 48 :-

For the purposes of section 48 of the Act, the Administrator-General shall act according to the procedure prescribed under the High Court Rules or General Rules (Civil) and the fees prescribed thereunder.

35. Fees under section 49 :-

(a) No person shall be entitled to inspect the books or accounts of the Administrator-General or make search for information in them or obtain copies of a document without first satisfying the Administrator-General that he is interested in the administration of the estates :

Provided that nothing hereinbefore contained shall preclude the Administrator-General from refusing the inspection of or search for or grant of copies of documents and papers of a confidential nature, and the decision of the Administrator-General in this respect shall be final.-

(b) The following shall be the prescribed fees for the above purposes

(i) For inspection of books, accounts Rupees 4 per day. and records of an estate

(ii) For searches regarding estates which Rupees 5 per day. have been wound up or closed.

(iii) For copies of a document or accounts 25 p. per 100 words of an estate or a certificate of an subject to minimum auditor fees of Rs. 2 per certificate.

(iv) For production of papers, books Rupees 5 per day plus etc. in Courts. the travelling expenses of a clerk if the books or papers are required at a Court other than the High Court at Delhi.

Provided that the Administrator-General may on closing the accounts of an estate grant a copy of the accounts fees or charge to an heir, legatee or any other person entitled to a share of the estate.

36. Disposal of fees :-

All fees realised by the Administrator-General under rule 35 shall be brought to account in the Commission Account Ledger in Form No. 6 and credited by him in the bank in the manner prescribed by these rules as soon as practicable after their receipt.

37. Credit of funds transferred under section 51 :-

All securities, shares, debentures, stock and fixed deposits which are to be transferred under the provisions of section 51 of the Act shall be converted into ready money and these and all other funds transferred under the provisions of that section shall be paid to the credit of the Government to the bank and an intimation of such payment with particulars thereof shall be forwarded to the Secretary to the Government in the Judicial Department. Where any such assets consist of immovable property, the Administrator-General shall make a special report of the matter to the Secretary to the Government in the Judicial Department, and shall await such orders as may be given by Government in respect of such assets.

38. Limit of cash balance :-

The Administrator-General shall not retain more than a sum of Rs. 500 as permanent advance. Any excess beyond that amount shall be credited as soon as practicable after its receipt to the public account of Union Territory of Delhi.

39. Maintenance of account at Local Treasury :-

A detailed account of the receipt and payment of the Administrator-General shall be maintained at the local treasury in such form as the Accountant General Central Revenues may prescribe. All receipts of the Administrator-General for credit to the Public Account shall be remitted to the bank, through the local treasury, with a challan in the prescribed form. The challan shall be presented to the Treasury Officer who shall record on the challan an order to the bank to receive the money. The money will then be taken to the bank for credit into the Public Account. When the Administrator-General requires any money for payment, he shall present a cheque for the necessary amount at the local treasury. If the cheque is in order, the Treasury Officer shall pass an order to the bank for payment. The cheque shall then be presented at the bank for receipt of the money.

40. Safe custody of securities :-

(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. All such securities of shares shall as soon as practicable, be endorsed or transferred in the name of the Administrator-General and earmarked to the estate to which they

respectively belong.

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

41. 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 till they are sent to the banks, of all cash, currency notes and other securities and other assets, such as jewels, ornaments and articles of like nature, and also title-deeds, wills and testaments and other documents belonging to the estates in his charge. All cash receipts of the Administrator-General shall be remitted to the bank for credit into Public Account in accordance with Rule 39. All jewels, ornaments and other articles of like nature which are of any substantial value shall, as soon after their receipt as practicable, be listed and valued by a competent valuer to be selected by the Administrator-General and when this is done, they shall be lodged immediately in the bank for safe custody.

42. Purchase and sale of Government Securities :-

For purchasing securities, the Administrator-General shall be required to furnish the bank, through the local treasury, with a cheque for an amount which will roughly cover the cost of such purchases. The amount shall be held by the bank till such time as a purchase is completed. Any surplus shall be immediately advised by the bank to the Administrator-General and shall be credited to the Administrator-General's Account with the local treasury on his furnishing the bank with necessary challans duly prepared by him and passed by the Treasury Officer. The sale-proceeds of securities and companies' or banks' shares and debentures, when realised by the bank, shall be similarly advised to the Administrator-General and shall be credited in the manner prescribed above.

43. Dividend warrants on shares :-

Dividend warrants on shares in the custody of the Administrator-General when received by him, shall be sent by him accompanied with Treasury challans duly prepared by him and passed by the Treasury Officer when they shall be credited to his account with the local treasury.

44. Governance of saving bank and fixed deposit accounts :-

Saving bank and fixed deposit accounts shall continue to be governed by the bank's saving bank and fixed deposit rules in existence.

45. Accounts etc :-

The Administrator-General shall have the accounts and records specified in Schedule I of these rules duly kept and maintained by his office establishment and for that purpose he will be provided with reasonable staff.

46. Receipts :-

Every payment charged in the Administrator-General's general cash account shall be passed for payment under the initials of the Administrator-General, who shall, as far as possible, obtain receipts for such payment.

47. Investments :-

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, in any securities specified in section 20 of the Indian Trust Act, 1882 (11 of 1882), or with the previous sanction of Government in such other securities, shares, debentures' or fixed deposits as may be considered safe and beneficial to the estate.

48. Investment of cash balances :-

(1) Whenever any assets cannot be paid or delivered to a person entitled thereto because such person has not claimed payment or delivery after receipt of notice or because the address of such person is not known, such assets shall be transferred to the register of unclaimed assets. If not claimed within three years of the date of transfer, movable property shall be sold and its sale-proceeds placed at the credit of the account. Monies at the credit of the register of unclaimed assets, if it amounts to or exceeds Rs. 1000/-, shall be invested in securities as are expressly authorised by the instrument under which the Administrator-General holds the estate, or in any other securities specified in Rule 47.

(2) The cash balance standing to the credit of a separate account which represents the income of any property and which is payable by way of annuity to the person or persons thereto shall not be invested unless it can properly be treated as dead, assets and exceeds Rs. 1000/- in amount.

(3) An amount or property payable to legatee by way of an annuity or to a person who by virtue of his being a minor or a lunatic or otherwise is incapable of receiving payment may be transferred to the accounts of the Official Trustee, who shall deal with it according to law. An official note shall be considered an instrument in writing for the purpose of such transfer.

49. Petty receipts of closed estate accounts :-

The Administrator-General may transfer to separate account, which shall be styled "Miscellaneous Ledger", all small balances which, when the accounts of an estate are closed are, owing to the smallness of the amounts, 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, such further assets shall be transferred to this account unless the Administrator-General considers it possible to distribute such amounts further to persons entitled. On winding up of such estates or when such amounts are not distributable, the amount may be transferred to General Purposes Fund, should the Administrator-General consider it so necessary.

50. Destruction of papers :-

The Administrator-General may during the course of the administration of any estate in his hands destroy any papers which he has received and which he considers to be of no value, and on the close of the administration of the estate may destroy the rest of the papers, photographs and other articles of no value which are not claimed by the beneficiaries or next-of-kin or any other persons entitled thereto or interested therein.

51. Schedules :-

The Administrator-General shall once in every year as soon after June 30th and December 31st as possible prepare schedules in the forms set forth in Schedule II to these rules, which schedules shall be verified by the auditor; and on the same being passed by such auditors, the Administrator-General shall cause the said schedules to be printed at the Government Press and shall forward two copies to the Secretary of the Government of Delhi in the Judicial Department.

52. Reports :-

The Administrator-General shall also twice in every year at the times aforesaid submit to the Government a report in the form set forth in Schedule III to these rules.

53. Cost of Schedules and reports :-

The schedules, reports and returns prescribed by rules 51 and 52 shall be prepared by the establishment of the Administrator-General, and the costs thereof shall be debited to the general working expenses of the office.

54. Return of fees :-

The Administrator-General shall submit to Government at the close of the financial year, as soon as possible, a statement showing all the fees and other income of the department paid to Government and all the expenses incurred and charges paid by the Government. This statement shall be termed "Financial Statement" and submitted through the Accounts Branch of the Administration and Judicial Department, who may verify the figures. The financial statement of the Administrator-General may be combined with that of the Official Trustee of the Union Territory of Delhi

so long as both the offices are amalgamated.

55. Audit :-

(I)

(i) The accounts of the Administrator-General shall be audited twice a year by the auditors of Examiners, Local Fund and/or Accountant General, Central Revenues.

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

(iii) The said accounts shall be examined by the auditors who shall report thereon as provided by section 44 of the Act. The auditors shall examine the books specified in Schedule I, Part I, and shall also have access to any other book or books 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 travelling and other reasonable expenses, which upon being certified by the auditor shall be paid by the Administrator-General and debited to the estate concerned :

Provided that no expenses shall be incurred without first ascertaining them, and provided also if such expenses are likely to exceed Rs. 50/-, previous sanction of the Government shall be necessary. Sanction of the Government is also necessary together with an allotment of funds if the expenses under section 45 of the Act proposed to be incurred in connection with the accounts of closed estate or an insolvent estate or an estate which has no sufficient funds.

(2) Cost of audit. The cost and other expenses in connection with the audit of the Administrator-General's accounts shall be paid by the various estates under his charge at the rate of fifty paise per cent on the total value of the estates, which shall be calculated in the same way as under rule 25 for the purpose of section 41 of the Act. The audit fee shall be paid at the close of the audit on the value of assets realised during the half year under audit, but no audit fee shall be debited to the accounts of the estate so as to leave a debit balance. At the time of closing the accounts of an estate, the audit fee on the estimated value of the property not sold shall be reserved and shall be paid at the close of the following audit : Provided that the Government may reduce the percentage or the amount of the audit fee on a particular estate or estates in cases in which the audit has been unusually simple or may reduce or remit the audit fees where they would result in hardship to the heirs, legatee or creditors having regard to the circumstances of the case

which may be brought to the notice of the Government by the Administrator-General : Provided further that nothing contained in this rule shall affect the order of payment of administration expenses (which include audit fee) under the provision of law.

56. Audit of accounts of business or zamindari :-

The Administrator-General shall cause the local accounts of any business, zamindari or agricultural or landed property of any estate in his charge, to be audited from time to time, either by chartered accountants or with the previous approval of Government by the auditors prescribed under section 43 of the Act as he may consider desirable. The whole of the expenses of such audit which shall be settled beforehand and shall be paid by the estate on the completion of the audit. Such auditors shall be selected by the Administrator-General under the Government in any such case name the auditors who are to be empowered.

57. Management of zamindari :-

In order to secure efficient and economical management of any business, zamindari or landed property or any estate under the charge of the Administrator-General, the cost of management of which are debitable to the estates under the provisions of section 41 of the Act, it shall be open to the Administrator-General to employ a General Manager, a supervisor or agent or such assistants for the management thereof instead of employing separate managers, supervisors, agents and assistants in the case of each estate. The salaries of the manager, supervisor, agent and assistants and other expenditure of such business, zamindari or landed property, which is not incurred specifically on account of any particular estate concerned, shall be rateably divided amongst all the 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 into any particular expenditure solely and exclusively incurred on its account. The general expenditure shall be so regulated that in no case it shall be debited with a larger sum than it would ordinarily cost to manage it if the property belonging to it were placed under the management of its own separate staff.

58. Rule 14 or 23 not to apply to a whole-time Administrator-General :-

Nothing in rule 14 or 23 shall apply to any Administrator-General who has been appointed as a whole-time salaried officer of the Government.

59. Power to vary, modify or amend forms and rules :-

Notwithstanding anything in these rules and forms prescribed thereunder, the Administrator-General may modify or amend such forms and rules for the purposes of the Act provided that no amendment shall be made without the previous approval of the Government.

60. Rules not to operate in derogation of the Act :-

Nothing in the Rules shall operate in derogation of the powers, duties and privileges of the Administrator-General under the Act.

61. Administrator-General to be Head of Office :-

For the purposes of the Act and rules made thereunder, the Administrator-General shall be the Head of Office and will have the status and privileges of an specialist Class I Office of Government.

SCHEDULE 1

SCHEDULE 1

PART

PART-1

PART

PART 2

11. Administration register :-

This book shall contain the following information : Date and place of death, date of grant, names and addresses of the heirs and legatees, if the deceased left a will, particulars of the publication of notice prescribed under rule 15 and the date on which the time expires and references to the general estates account ledgers, investment register, register of reserved articles, register of immovable property and assets book. This book shall also indicate the manner in which the accounts of an estate have been wound up.(Form No. 11).

12. Assets and liabilities register :-

This book shall contain particulars of assets and liabilities in the. following form : Assets

1. Serial number.
2. Particulars of assets.
3. Date of information.
4. From whom information received.
5. Where the assets are.
6. Estimated amount or value of assets.
7. Date of realisation.
8. Amount received.
9. From whom assets received or realised.
10. Whether realised in full, if not, the balance carried forward to item number.
11. Remarks. Liabilities

1. Serial number.
2. Particulars of liabilities.
3. Date of information.
4. From whom information received.
5. To whom amount is due.
6. Estimated amount of liabilities.
7. Date of payment.
8. Amount paid.
9. To whom paid.
10. Whether paid in full or at what rate.
11. Remarks.(Form No. 12)

13. Register of reserved articles :-

This book shall contain list of jewellery and a brief description of other articles received in the office of the Administrator-General and reserved from sale and the valuation of such property if known. It shall also indicate the manner in which the movables have been disposed of. (Form No. 13).

14. Register of immovable property :-

This register shall contain full particulars of houses and other immovable property belonging to an estate. (Form No. 14).

15. Certificate book :-

This book shall be kept in counterfoils and the counterfoil shall be facsimile of the certificate issued under sections 29 and 30. (Forms 15 and 16).

16. Zamindari and business accounts :-

The account of any zamindari and business pertaining to any estate and documents in connection therewith shall be in the forms prescribed for the time being and in use by the Court of Wards.

SCHEDULE 2

SCHEDULE

(See Rule 51)
<p>SCHEDULE II</p> <p>(See Rule 51)</p> <p>FORM A</p> <p>All administrations whereof the final balances have been paid to the persons</p>

entitled to the same, specifying the amounts of such balances and the persons to whom paid, prepared from. to 20

Estate	Date of	Date of		Payments		Parties
	Administration	Payment	Government securities	Bank or other stock, as well as bonds or other securities, not being Govt. securities	Cash	to whom paid

SCHEDULE 3
SCHEDULE

(See Rule 52)

SCHEDULE III

(See Rule 52)

Report on estates dealt with during the half year ending 20..

(excluding estates previously included in reports)

Name of Estate	Date of death	Intestate or testate	Date of grant amount	Date of taking charge	Date of certificate, if any under section 30	Approximate amount of assets	Approximate amount of liabilities	Amt. of Commission earned during the half-year under report	Remarks showing manner of disposal

SCHEDULE 4

Notice to Claimants

(See Rule 15)

SCHEDULE IV

(See Rule 15)

Notice to Claimants

Estate deceased

The Administrator-General of the Union Territory of Delhi hereby gives notice that he is administering in his official capacity the estate of. date of who died atonand that persons having claims against the said estate as creditors, heirs next-of-kins, legatees or in any other manner whatsoever should prefer their claims to the said Administrator-General, on or before theafter which date he will proceed to make payment to creditors and a distribution of the surplus assets of the said estate among such persons as may be found entitled thereto. He will recognize in making such payments and distribution only such claims as shall have previously been established to his satisfaction admitted by him.

Administrator-General,
Union Territory of Deli

Delhi 20

