

PART E.—RULES UNDER SECTION 79 OF THE PROVINCIAL INSOLVENCY ACT IN RESPECT OF MAINTENANCE OF ACCOUNTS.

1. All sums realised from the Insolvents Estates shall, in the first instance, be credited in the District Treasury without delay, to the personal ledger account in the name of the District Judge of the Insolvency Judge to be styled as "Insolvent Estate Fund" for recording the transactions of Insolvent Estates dealt with by the Official Receivers.

Insolvent  
Estate Fund.

Sums ordered to be paid under clause (b) of sub-Official sub-section (2) of section 56 of the Provincial Insolvency Act in respect of the remuneration of Official Receivers shall be taken out of the above fund and credited into the District Treasury (or a Sub-Treasury), in the name of the Insolvency Judge under the heading "Official Receiver's Remuneration Fund".

Official  
Receiver's  
Remuneration  
Fund.

2. The amount received each day by the Official Receiver shall be paid into the Treasury on the morning of the next working day if not on the day of receipt. All remittances to the Treasury should be accompanied by a challan in triplicate and the Treasury Receipts for the amount paid in shall be filed in a Guard File. The Pass Books will be supplied by the Treasury free of cost. The Official Receiver shall prepare a receipt in foil and counter-foil for the money received by him from each depositor, the foil being issued to the depositor as a receipt for the money deposited.

Amount realised to  
be deposited by  
the official  
Receiver by the  
next morning.  
Receipt to be given  
to the depositor.

3. All payments from the Treasury shall be made by means of cheques signed by the District Judge or Insolvency Judge.

Payment shall be  
by cheques.

Note.—The cheques shall be prepared by the Reader of the Insolvency Judge and written with registration ink obtainable from the Controller of Printing and Stationery.

4. At the close of each month the amount available for the remuneration of the Official Receiver shall be drawn from the Treasury by means of a cheque on presentation of a regular bill by the Official Receiver through the District Judge or Insolvency Judge.

Remuneration of  
Receiver payable  
by cheque.

Office and other charges and payment to creditors payable by cheques.

5. Amounts payable to creditors and miscellaneous charges shall similarly be drawn by cheques on presentation of regular bills by the Official Receivers through the District Judge or Insolvency Judge.

Audit expenses to be credited monthly in the treasury as a distinct item.

6. At the close of each month the amount at credit of the audit expenses account shall be drawn from the Treasury by the District Judge or Insolvency Judge and credited to Government by transfer as a distinct item in the cash account. The Treasury Officer will intimate the amount so drawn to the Official Receiver at the close of each month.

Disposal of money unclaimed by creditors.

7. Money unclaimed by creditors should not be kept in deposit indefinitely but should be dealt with in accordance with the provisions of rule 4.59 of the Subsidiary Treasury Rules (Financial Hand Book No. 1). Items which have remained undisbursed and lain in deposit for over a year should lapse to Government. Should the claimants subsequently appear and claim the items, these should be re-drawn for payment in the manner prescribed by rule 4.130 and 4.140 of the Subsidiary Treasury Rules. Amounts of less than two annas due for refund should be credited direct to Government.

Index Register to be kept.

8. An Index Register giving reference to Pages of the several registers in which the transactions of insolvent estates are recorded from time to time should be kept in Form No. 1 in which the names of insolvents should be entered in chronological order. An alphabetical index giving reference to the Pages of the register should be maintained in the beginning for facility of reference.

Assets and liabilities of the debtor to be entered in registers specified.

9. When an order of adjudication is passed, the assets and liabilities of the insolvent, as shown in the petition or otherwise known, should be brought on to the registers noted below :—

No. 2 Register of immovable property.

No. 3 Register of movable property.

No. 4 Register of debts due to insolvents.

No. 5 Register of debts due from insolvents.

10. Accounts books, title, deeds, etc., taken possession of by the Official Receiver should be entered in a register to be kept in Form No. 6.

Insolvents account book and other documents to be entered in a special register.

11. When any property is disposed of by sale or in any other manner the details of the disposal should be entered in the appropriate columns of the above registers.

Details of disposal of property to be entered in registers specified.

12. Debts proved from time to time should be recorded in columns 6 to 10 of Register No. 5.

Entry of proved debts in registers.

13. Rents and other income which may accrue from any property as well as the unrecovered balance due, if any, on account of its sale proceeds, when sold, should be watched by means of a Demand and Collection Register to be kept in Form No. 7, in columns 1 to 8 of which the demands should be posted as they occur. When a payment is received on account of any such demand the necessary entries should be made in the appropriate columns and the money should then be brought to account in the cash book in the usual way.

Demand and Collection register watch recovery of rents and unrecovered balances.

The Demand the Collection Register shall be balanced and closed at the end of each year and the outstanding balance struck, shown in columns 13 and carried forward to the next year's register and a certificate to this effect furnished by the Official Receiver.

14. When a property is sold by public auction the bids should be recorded in a Register or sale list to be kept in Form No. 8.

Bills of sale to be recovered in sale list register.

*Note.*—The intermediate bids for movable property, other than livestock likely to fetch not more than Rs. 20 need not, however, be recorded in detail in this register.

15. Any sum received by the Official Receiver should be acknowledged on a receipt in Form No. 9 (foil and counterfoil) the foil of which should be handed over to the person paying the money and the counterfoil retained for audit purposes.

Receiver to issue receipts for sums received.

Receipts book  
Number of forms,  
etc.

16. The receipt books should have an equal number of forms and bear the printed book and serial numbers.

Note 1.- Receipts need not issue on sale of movable goods.

*Note 1.*—No receipt need be issued ordinarily in cases of movable goods of insolvents sold by public auction unless one is especially desired by the purchaser. The sale list mentioned in Rule 15 above shall be considered as sufficient ordinarily for audit purposes ; provided it is signed or thumb-impressed by each and every purchaser against the article or articles sold to him and attested by the Official Receiver and insolvents concerned.

Note 2.- Only printed prescribed receipts forms to be used.

Note 2.- All receipts must be issued invariably on the printed form prescribed by these rules. The practice of issuing "Kacha" or manuscript receipts on plain paper is dangerous and must never be resorted to.

Note 3.- One printed receipts to be prepared for all amounts received by money order during the days. Money order coupons to be retained for audit.

Note 3.—In order to avoid any risk of defalcation the Official Receiver must prepare a receipt in the prescribed form for all the amounts received by him by money order. There is, however, no need of sending the foils to the different payees as each of them gets the postal acknowledgement. The Official Receiver can prepare one consolidated receipt for all the amounts received by money order during the day and attach the foil of this receipt to the money order coupons to show that the money has been accounted for in the cash book and credited to the Insolvents Estates Fund. The money order coupons should be retained for audit purposes.

Note 4.-Printed receipts to be issued for sums received from Court.

*Note 4.*—Receipt must be issued for amounts received by the Official Receiver from the Insolvency Court itself, e.g., on account of unspent received under Rule 55, Chapter 4-C, Rules and orders, Volume II.

Note 5.- Number of forms of receipt books to be certified before use.

*Note 5.*—All the receipt books should be counted and a certificate to the effect that the book contains so many pages recorded on the first page under the signatures of the Official Receiver before they are actually brought into use.

Note 6.- Of receipt should be noted on money order coupons.

*Note 6.*—The dates of receipt of money should be endorsed by the Official Receiver on the money order coupons.

Note 7.- Receipts for sums in excess of RS. 20 to be stamped.

*Note 7.*—Receipts issued by Official Receivers for sums in excess of Rs. 20 shall be duly stamped and the cost thereof borne by the Official Receivers out of their own commission.

17. The Official Receiver shall draw half the remuneration due to him at the time of realisation and half at the time of distribution of assets. Register No. 14 will have columns 5 and 6:-

Commission how to be drawn.

Commission at the time of realisation.

Commission at the time of distribution of assets.

18. Contingent expenditure includes all charges, other than those of establishment. All contingent charges should be drawn on a bill in Form No. 11.

Contingent charges how to be drawn.

19. The Official Receiver may be allowed a permanent advance of such sum as may be fixed by the Insolvency Court from time to time to meet expenses, for which, in the opinion of the Official Receiver, the money cannot conveniently be otherwise obtained.

Permanent advance to receiver.

20. The Official Receiver may incur such expenditure out of his permanent advance without obtaining the previous sanction of the Insolvency Court : Provided that a limit of Rs. 20 in the case of each item of expenditure shall not be exceeded, except in the case of purchase of stationery, where such limit shall be Rs. 5. When it is necessary to exceed such limits, the previous sanction of the Court shall be obtained.

Permanent advance not to be spent without sanction of the Court.

21. The Official Receiver should keep a permanent advance account in Form No. 12 in columns 1 to 6 of which should be entered the items of expenditure as they occur.

Permanent advance account to be kept.

22. When the cash in hand is running low and in any case on the last working day of each month, the permanent advance should be recouped as follows :—

Permanent advance how to be recouped.

A line should be ruled across the page of the permanent advance account and the totals debitable to each estate or other head of account should be posted in a contingent bills in form No. 11. The Bill supported by vouchers and signed by the Official Receiver should then be laid before the Court for payment.

23. When a cheque in payment is received, the details should be entered in the cash book and the amount drawn classified in the various ledger accounts concerned.

Entry of receipt by cheque to be made in books

- Annual certificate of permanent advance.
24. On the 1st April of each year the Official Receiver should submit to the Insolvency Judge a certificate to the effect that the permanent advance is held by him, and that he is responsible for it. The Insolvency Judge will preserve these certificates in his office.
- Postage stamp charges to be met from permanent advance.  
Stamp Register.
25. Stamps and the postage charges should ordinarily be met from the permanent advance, but in order to enable a check to be kept upon the number of stamps expended and debited to the estate concerned, a stamp register should be maintained in Form 13.
- Remuneration of Official receiver how drawn.
26. Soon after the close of a month, the amount of remuneration drawn by the Official Receiver, and the audit fee, are to be abstracted in a contingent bill and laid before the court for order of payment in the following manner :—
- (1) Pay Rs. \_\_\_\_\_ by transfer credit to the "Official Receiver's Remuneration Fund".
  - (2) Pay Rs. \_\_\_\_\_ by transfer credit to the Government (being the amount of Audit Fee).
- Remuneration of Official Receiver how drawn.
27. Separate cheques will then be drawn in favour of the Official Receiver and the Treasury Officer. The former will be on account of commission fee for credit to the Official Receiver's Remuneration Fund and the latter on account of audit fee to be credited to Government.
- Remuneration of Official Receiver how drawn.
28. The whole amount of the bill and fees should then be shown on the expenditure side of the cash book and that representing "Official Receivers Commission" should be shown by a per contra entry on the receipt side.
- Adjustment to be made where administration charges are levied on total Sum agreed to be paid in cases of compromise or settlement.
29. An Official Receiver is entitled to draw administration charges on the total sum agreed to be paid by an insolvent to his creditors by compromise or settlement. Any administration charges drawn in previous months on account of such estates should be adjusted against the sum finally to be drawn on this account. Any amount received in cash as administration charges in such cases, should first be accounted for in the cash-book and then drawn in the usual way. In such cases the amount agreed on in the compromise should be shown in column No. 4 of register No. 14.

30. The cash-book entries should ordinarily be made by the Official Receiver himself. But when the Official Receiver is away from the station or if it is not possible for him to write the cash-book personally without detriment to his other duties the work of making the entries in the cash-book may be entrusted on the responsibility of the Official Receiver, to his clerk, provided the Official Receiver, initials each entry in the cash-book in token of having checked it.

Entries in cash-book to be made by receiver in his own hand.

31. Amounts payable to secured creditors should, after deducting the administration charges, be paid as soon as they are claimed. Such payments need not be held over till a dividend is declared. The number, date and amount of the cheques drawn for such payments should be noted in the remarks column of register No. 5 against the entry concerned.

Payment to secured creditors not to be held over till dividend is declared. Entry of payment.

Note.—When the purchaser of any property held under security is the secured creditor himself he may retain the amount of his secured debt less administration charges and tender for credit only the amount of administration charges and the difference between the sale-proceeds and the secured debt. This difference should be accounted for in the ordinary way. The amount of administration charges on such secured debts should also be brought to account in the cash-book and then drawn in the usual way. In such cases also columns 4 and 5 of Register No. 14 will remain blank while the amount of secured debt should be shown in column No. 6 of the register.

Crediting of administration charges on sales where secured creditor is himself purchaser.

If the property held under security has been sold on a written application of the creditor, the administration charges shall be credited into the Treasury by the purchaser (if he is the secured creditor, irrespective of the fact that the sale price of the security is less than the debt, and an intimation sent to the Official Receiver that this has been done.

32. The Official Receiver shall early in April each year, forward to the Accountant-General, Punjab, a statement certified by him showing all amounts credited to Government on account of audit charges in the preceding financial year.

Annual certificate of amounts credited to Government for audit charges.

33. Moneys pertaining to Insolvent Estates Fund with the exception of authorised advances should not be kept apart from the general balance at the credit of the fund, but should at once be credited to the appropriate head of account, the adjustment of such an advance to be watched through the Demand and Collection Register.

Money pertaining to Insolvent Estates Fund should not be kept apart from the general balance.

All receipts for money should be duly accounted for.

34. When any money is received the Official Receiver should bring the amount to account in the cash-book kept in Form 15 and sign a receipt in Form No. 9 for it, the foil of which he should give to the person paying the money.

Mode of entry in cash-books of remittances to treasury.

35. Money remitted to the Treasury in accordance with the procedure laid down in Rule 2 should be entered in columns 8 and 9 of the cash-book under the initials of the Official Receiver.

Payment on a bill should be by a cheque.

36. After an order for payment has been passed on a bill, a cheque should be drawn in the name of the actual payee and the necessary entry made in the cash-book. The bill should then be stamped "paid by cheque No.—" and filed for purposes of audit.

Comparison of cash-book with Treasury Passbook.

37. The cash-book should be totalled and balanced at the end of each month and signed by the Official Receiver. It should at the same time be compared and agreed with the Treasury Passbooks in the manner prescribed in rule 54 below and any differences should be explained and accounted for in a foot-note in the following manner :—

	Rs
Balance as per Passbook	...
Add amount of permanent advance	...
Money received too late for remittance to treasury	...
Total	... _____
	_____

*Deduct.*—

Outstanding cheques as per details below :

Balance as per cash-book

Cheques outstanding on

No. \_\_\_\_\_ dated \_\_\_\_\_ Amount \_\_\_\_\_



Note.—The balance appearing at the end of the month in the Pass book pertaining to the accounts of the "Official Receiver Remuneration Fund" should be noted separately in the cash-book and the same should be compared and agreed with the balance in the ledger account of the Fund concerned. Any different should be explained.

38. The closing balance in cash-book must agree with the total of closing balance shown in the various ledger accounts. In order to ascertain that they agree with each other, the closing balance in the various ledger accounts should be abstracted in a register to be kept in Form 16.

Closing balance in cash-book must agree with the total of closing balance of ledger accounts.

Note.—This register, may, however, be dispensed with in place where the number of ledger does not exceed 25. In places where the register is dispensed with the closing balance in the various ledgers should be shown at the foot of the cash-book for facility of comparison.

39. For the purposes of classifying the income and expenditure posted in the cash-book, a ledger account should be maintained in Form 17.

Separate ledger accounts.

Several pages of the ledger should be set apart for each estate and for the heads of account, viz., "Official Receiver Remuneration Fund" and "Deposits". The ledger accounts should be balanced monthly. Every receipt and disbursement shown in the cash-book should be posted in the ledger concerned on the date of transaction.

40. Cheque Books are obtainable direct from the Treasury Officer on payment, the cost being met from office charges. Every book should be kept under lock and key of the Insolvency Judge.

Cheque Books how obtained and kept.

41. When a cheque book is received the drawing officer should cause the cheques to be counted and a note to be recorded on the back of each cheque book, that "this cheque book contains \_\_\_\_\_ cheques".

Cheques to be counted before use.

42. When the drawing officer is relieved of his office he should take a receipt for the correct number of cheques made over to the relieving officer, a specimen of whose signature should be forwarded to the treasury concerned by the relieved officer.

Cheque book how to be dealt with when drawing officer relinquished charge.

Drawing officer responsible for safe custody of cheque books. Cheque to be signed only when required for immediate delivery. Directions for filling in cheques.

43. The drawing officer should be personally responsible for the safe custody of the cheque books.

44. No cheques should be signed unless required for delivery without delay to the person to whom the money is to be paid.

45. When a cheque is drawn an amount a little in excess of the sum for which the cheque is drawn should be written across it, and its counterfoil, in red ink against any entry of "Under Rupees" as a preventive against fraud.

Cheques remain current for three months.

46. Cheques issued remain current for three months from the date of issue.

Undelivered cheques to remain in personal custody of Receiver.

47. If for any special reason signed cheque is not immediately delivered to the payee it should remain in the personal custody of the Official Receiver until it is delivered to the person for whom it was prepared and a receipt obtained.

Cheques not encashed within - Three months.

48. When a signed cheque delivered to a person for whom it is drawn, is not presented at the treasury for encashment within three months of the date of its issue, it may be returned to the court issuing; which will destroy it and draw a new cheque in lieu of it. The fact of the destruction and number and date of the new cheque shall be entered in the cash-book against the original transaction and the number and date of the old cheque upon the counterfoil of the new one.

Disposal of undelivered cheques or money orders returned.

49. When a signed cheque (*vide* rule 47) is not delivered to the person in whose favour it is drawn within the period the cheque is current, it should be cancelled under the initials of the District or Insolvency Judge and the amount thereof should be entered in the cash-book on the day of cancellation as a receipt under the head "Deposit" and the amount should at the same time be entered in the appropriate column of the Deposit Register in Form 18.

Note.—The same procedure should be followed when any money orders addressed to a creditor come back as "returned" or "refused" for any

reason. The amount should be entered in the cash-book as a receipt under the head "Deposit" and at the same time entered in the appropriate columns of the Deposit register.

50. Cancelled cheques should be carefully retained until the accounts for the period to which they relate have been audited. They should then be destroyed by or in the presence of the audit officer, who should certify upon the counterfoil that the cheque has been destroyed and the amount thereof transferred to "Deposit Account".

Disposal of cancelled cheques.

51. The Official Receiver should have a treasury passbook which is obtainable free of cost from the treasury. No entry or mark of any kind should be made in the passbook by any official of the Official Receiver's establishment. All entries in the passbook should be made in the treasury only.

Entries in treasury pass-book to be made only by the treasury.

52. The passbook should be kept under lock and key in the personal custody of the Official Receiver.

Treasury pass-book to be kept in personal custody of the Receiver.

53. All sums paid into the treasury for credit to Insolvent Estate Fund, and all payments made on cheques should be shown in the passbook which should be periodically sent to the-treasury to be written up. At the close of each month the entries on each side of the passbook should be totalled and a balance struck under the signatures of the Treasury Officer.

Pass book to be sent to treasury from time to time to be written up. Monthly total and balance.

54. At the end of each month the receipts and expenditure shown in the passbook should be checked item by item with the cash-book and cheques outstanding should be noted in detail at the foot of the cash-book in accordance with Rule 37.

Comparison of pass book with the cash-book.

If any delivered cheque appears to be outstanding for more than three months from the date of issue, it should be shown, as cancelled in the manner laid down in rule 49 and the amount thereof transferred to the Deposit Account.

55. The necessary particulars of the amounts transferred to "Deposit Account" under rules 49 and 54 should be posted in a Deposit Register to be kept in Form No. 18.

Stock of all movable property etc., to be checked yearly.

Accounts to be maintained according to financial year.

56. Deposits, when claimed, will be drawn on contingent bill, Form 11, and disbursed in the ordinary way.

Accounts to be audited once a year.

57. Deposits outstanding at the end of a year will be carried into the next year's register, in the first two columns of which should be shown the date of original credit and the annual number originally assigned to the deposit.

Disposal of deposits not claimed within one account year.

58. Deposits not claimed within one account year should be drawn on a contingent bill and the money remitted to the Government Treasury for transfer credit under the head "XXI—Administration of Justice", Subhead "Unclaimed Property".

Accounts summary of Administration also to be audited.

*Note.*—In addition to individual accounts of each deposit to be kept in Form 18 the daily total of the receipt and expenditure on account of above deposits should be posted in the ledger account. Form No. 17, in which a few pages should be set apart for the purpose of showing deposit transactions.

*Note 2.*—The deposits mentioned in this rule which have remained unclaimed for at least one year should be lapsed at the close of March in each year.

Refund of assets when no debts are proved.

59. Realized assets of an insolvent none of whose creditors has proved his debt should, on his absolute discharge or the annulment of the insolvency proceedings, be refunded to him in the following manner:—

The Court should issue a notice in such cases to the insolvent or his heirs, as the case may be, calling upon him or them to appear within a certain period, to be fixed by the court from the date of the despatch of the notice, to obtain the refund, failing which such assets should be transferred to the deposit account in the manner prescribed in rule 49 of this Chapter and ultimately lapsed to Government.

Amount of dividend declared to be drawn on contingent bill and to be disbursed in cash or by post.

60. (i) The amount declared to be paid as dividend shall be drawn on a contingent bill in Form 11. Details of names and the amounts payable to each person shall be shown before the bill is presented to the Court for order of payment. The requisite particulars shall at the same time be posted in the Dividend Register to be kept in Form 19.

(ii) After the order of payment has been made, the Official Receiver shall forthwith issue notice to all creditors calling upon them to appear within twenty days of the despatch of the notice to take payment in cash, failing which the money due will be remitted by post at their expense and risk.

(iii) On the expiry of the period allowed by the notice, the Official Receiver shall remit by money order, at their own risk and expense, the dividend due to all creditors who have not taken payment in cash. If the amount is too large to be remitted by a single money order, it should be spread over the requisite number of money orders. The Insolvency Judge shall cancel any cheques in favour of persons who have not taken payment in cash.

(iv) Notwithstanding any of the foregoing provisions the Official Receiver may remit by post without previous notice and at the risk and expense of the creditor the dividend due to any creditor who has consented in writing to this being done.

*Note.*—Small payments of sums less than Rs. 10 may be made in cash out of the permanent advance granted to the Official Receiver under Rule 19.

61. Bills should be numbered serially for each month and should be filed with Sub-vouchers in support of them in the Official Receiver's Office in guard files and separate from *puals*.

Bills should be kept with sub-vouchers in guard files.

*Note.*—All sub-vouchers shall be cancelled at the time when the relevant contingent bill is actually signed by the drawing officer.

62. Articles of office furniture purchased from time to time for the office of the Official Receiver, should be shown in a list to be kept in Form 20, and to be hung up in the Official Receiver's Office.

Furniture list to be kept.

63. The accounts of Official Receivers shall be maintained according to the financial year.

Accounts to be maintained according to financial year.

64. The accounts maintained by the Official Receiver should be audited, as far as possible, once a year under the orders of the Accountant-General, Punjab/Haryana/H.P.

Accounts to be audited once a year.

and Chandigarh by the Examiner, Local Fund Accounts, and a staff of peripatetic auditors, provided that a Judge of the High Court may, in special cases pending in the High Court, direct audit inspection by an agency other than the Accountant-General, Punjab/Haryana/H.P. and Chandigarh.

Accounts of summary administration also to be audited.

65. The accounts maintained in cases dealt with summarily by the Insolvency Courts under section 74 of the Act shall also be audited.

All necessary material to be supplied for audit.

66. The Insolvency Judge should cause to be placed at the disposal of the auditors all account registers, documents, etc., which may be required by the Audit Officers.

Audit result to be sent to Insolvency Judge and High Court.

67. The result of the audit will be communicated in audit and inspection notes to the Insolvency Judge and the High Court of Punjab and Haryana, Chandigarh.

Audit and Inspection notes how to be dealt with.

68. The Insolvency Judge should deal promptly with the audit and inspection notes.

The Official Receiver's report on these notes should be submitted in the following form :—

- (1) Nature of objection.
- (2) Official Receiver's remarks.
- (3) Remarks by the Insolvency Judge.
- (4) Order of the District Judge.

Copy of the annotated notes to be forwarded to the Examiner of Accounts and another copy to be kept in office. Objection statement how to be dealt with.

69. A copy of the annotated note should be forwarded to the Examiner of Local Fund Accounts and a copy kept and produced for the information of the inspecting officer. The objection statement, which accompanies the audit report should, after the objections recorded therein have been replied to, be kept and put up before the auditors at the next visit.

Only prescribed forms to be used.

70. No forms other than those prescribed in these rules should be used except with the sanction of the High Court which shall not be accorded without the concurrence of the Accountant-General in the Local Audit Department.

71. Books of accounts and registers shall be strongly bound and paged before being brought into use and all account registers should be counted and a certificate to the effect that they contain so many pages recorded on the covering sheet, before they are brought into use.

Account books and registers to be bound and counting of pages to be certified.

72. Stock account of all account registers, books, and forms should be maintained in form 21 appended to these rules. As the receipt books bear potential money value, they should be kept under the personal custody of the Official Receiver.

Stock account of all registers, etc., should be maintained.

73. In the matter of details connected with the account not provided for in the rules, the Official Receiver should be guided by the instructions of the Accountant-General in Local Audit Department.

Accountant-General to be consulted in account matters not provided for in rules.

74. Corrections and alterations in accounts shall be made in red ink and attested by the Official Receiver. Erasures should, on no account, be allowed.

Erasures in accounts not allowed. Corrections and alterations to be made in red ink and initialled.

FORM NO.1  
INDEX REGISTER  
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Name and Father's name of Insolvent	1	



FORM NO.2  
REGISTER OF IMMOVABLE PROPERTY OF INSOLVENT  
of 19  
Case No.

Serial No.	1		
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FORM NO.3  
REGISTER OF MOVABLE PROPERTY \_\_\_\_\_ INSOLVENT  
Case No. \_\_\_\_\_ of 19 \_\_\_\_ .

Serial No.	Description of property	Number of article	Value as per insolvency petition	Date of adjudication	Date of possession by the Official Receiver	In what condition	Reference to order, if Released	Sale Proceeds			Signature of Official Receiver	Remarks
								Reference to Serial No. in the sale list	Number and date of receipt	Amount		
1								9	10	11	12	13



FORM NO.4  
REGISTER OF DEBTS DUE TO \_\_\_\_\_ INSOLVENT  
Case No. \_\_\_\_\_ of 19 \_\_\_\_\_ .

Serial No.	Name and Address of person against whom the claim is alleged	Nature of debt or claim	Particulars of any securities held for debt	Date of loan	Amount	Whether good, doubtful or bad	Initials of Official Receiver	Manner of recovery, i.e., by auction or otherwise	Amount received		Remarks
									No. and date	Amount	
1				5	6	7	8	9	10	11	12

FORM NO.5  
 REGISTER OF DEBTS (SECURED AND UNSECURED) DUE FROM \_\_\_\_\_ INSOLVENT  
 Case No. \_\_\_\_\_ of 19 \_\_\_\_\_ .

Serial No.	Creditor's name with address	Nature of creditor's claim	Amount of debt	Date of loan	Reference to order determining the debt as proved	Amount of debt proved				Remarks	
						(Secured)		(Unsecured)			
						Principal	Interest	Principal	Interest		
1	2	3	4	5	6	7	8	9	10	11	

FORM NO.6  
REGISTER SHOWING TITLE-DEEDS, DOCUMENTS AND ACCOUNT BOOKS WHICH CAME  
TO THE HANDS OF OFFICIAL RECEIVER IN THE CASE OF \_\_\_\_\_ INSOLVENT  
Case No. \_\_\_\_\_ of 19 \_\_\_\_\_ .

Serial No.	Detail	Number	Remarks
1	2	3	4

FORM NO.7  
 DEMAND AND COLLECTION REGISTER FOR THE YEAR \_\_\_\_\_NAME OF \_\_\_\_\_INSOLVENT  
 Case No. \_\_\_\_\_ of 19 \_\_\_\_\_.

Serial No.	Name and address of Person by whom the demand is payable	Nature of demand and installment	Reference to order, if any	Demand		Total	Signature of Official Receiver	Amount Realised		Remitted		Balance carried to next year's register	Initials	Remarks
				Arrears	Current Demand			Number and date of receipt	Amount	Reference to order	Amount			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15





FORM 9

COUNTERFOIL OF RECEIPT	RECEIPT
<p>Book No. _____ Receipt No. _____ _____ Received from _____ on account of _____ the sum of Rs. _____ _____ for credit to the estate of _____ No. _____ Date _____ District _____ Official Receiver</p>	<p>Book No. _____ Receipt No. _____ _____ Received from _____ on account of _____ the sum of Rs. _____ _____ for credit to the estate of _____ No. _____ Date _____ District _____ Official Receiver</p>

Name of Incumbent	Name of Post	Pay and Allowance claimed	Pay and Allowance held over for future payment	Deduction	Net Charge for each person	Acquittance of payee	Remarks
	Total	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Deduct Undisbursed pay-Other deductions							
Net amount required for payment Rs.	Total						

Place \_\_\_\_\_  
 Date \_\_\_\_\_  
 Pay Rs. ( \_\_\_\_\_ ) \_\_\_\_\_  
 Date \_\_\_\_\_ No. \_\_\_\_\_

**OFFICIAL RECEIVER**

District \_\_\_\_\_ Judge \_\_\_\_\_  
 and date of cheque \_\_\_\_\_  
 Insolvency \_\_\_\_\_

FORM No. 11  
CONTINGENT BILL

District	Voucher No.	of
Serial No. of sub-voucher	Particulars	Amount
	Rs.	
	Total Rs.	

FORM NO. 12  
PERMANENT ADVANCE ACCOUNT

Date	No. of sub-voucher	To whom paid	Particulars of payment	Name and estate or other head of account to whom debitabe	Amount	Remarks (No. and date of cheque on which recouped)
1	2	3	4	5	6	7

FORM NO. 13  
STAMP REGISTER (TO BE KEPT FOR CHARGES DEBITABLE TO "OFFICE CHARGES")

Stock		Expenditure							
Date	Value of stamps in hand at the commencement of the day	Value of stamps received during the day	Total stock	Name and address of person to whom cover was sent	Brief contents of cover	Value of stamps affixed	Daily total of value expended during the day	Balance in hand at the close of the day	Remarks
1	2 Rs.	3 Rs.	4 Rs.	5	6	7 Rs.	8 Rs.	9 Rs.	10



FORM NO. 15  
CASH BOOK

Date	Receipts			Remittance to Treasury								Expenditure																																				
	1	Follo No. of Ledger	2		On what account and from whom received	3		No. of receipt of challan	4		Amount	5		Daily Total	6		Progressive Total	7		No. and due of challan	8		Amount remitted	9		Date	10		Follo No. of ledger	11		On what account and to whom paid	12		No of voucher and cheque	13		Amount	14		Daily Total	15		Progressive Total	16		Remarks	17

Note.- An explanation should always be record in the remarks column to explain the delay, if any, in sending the amounts received to the Treasury.





FORM NO. 17  
 LEDGER ACCOUNT OF THE ESTATE \_\_\_\_\_ INSOLVENT  
 Case No. \_\_\_\_\_ of 19 \_\_\_\_\_

Date	Received			Remarks	Disbursed				Remarks
	From whom received and on what account	Number of receipt	Amount		Date	To whom paid and on what account	Number of voucher	Amount	
			Rs.					Rs.	

FORM NO. 18  
DEPOSIT REGISTER

Date	Annual Serial No.	Name of Estate	Name and address of depositor	Purpose of deposit	Amount	Signature of Official Receiver	Particulars of repayment				Signature of Official Receiver	Balance at the end of the year	Remarks	
							Date	Number of cash book voucher	Amount	Propose for which drawn whether for payment to deposit or for credit to Government.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	

FORM NO. 19  
DIVIDEND REGISTER

In the matter of the estate of \_\_\_\_\_ Insolvent

Case No. \_\_\_\_\_ of 19 \_\_\_\_\_

1<sup>st</sup>, 2<sup>nd</sup> or 3<sup>rd</sup> dividend as the case may be \_\_\_\_\_

Present Dividend declared on \_\_\_\_\_

Amount available for disbursement Rs. \_\_\_\_\_

Amount of present dividend Rs \_\_\_\_\_ drawn on cash book voucher

Rate per rupee on proved liabilities \_\_\_\_\_ No. \_\_\_\_\_ Dated \_\_\_\_\_

Serial No.	Schedule No. of creditor	Name of creditor	Original amount of debt admitted to schedule	Amount paid therefrom up-to-date of his dividend	Balance due to creditor	Amount payable under this dividend	Number and date of cheque on which drawn	Date of handing over cheque to the payee	Date of cancellation of cheque and transfer of _____	Number of deposit register	Balance still due to creditor	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.	Rs.	Rs.					Rs.	



FORM NO. 21

STOCK BOOK SHOWING DETAILS OF THE ARTICLES OF STATIONERY, ETC., RECEIVED OR ISSUED DURING THE YEAR 19 . IN THE OFFICE OF THE

From whom received or to whom issued	Date of receipt or issue	Cost or value realised on permanent articles only (marked)	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	Remarks including signatures of persons to whom articles have been issued
1																											
Receipts In stock on 1 <sup>st</sup> _____19																											
Total receipt during _____19																											
Issue Total issues during _____19																											
Balance in stock on 1 <sup>st</sup> _____19																											

Note.- All entries in this Register relating to receipt of articles should be made in red ink and all issues in black ink. Columns 4 to 24 are left blank to be filled in with names of articles received and issued.

FORM NO. 22  
MALKHANA REGISTER

Serial No.	Name of estate	Particulars of property	Date of possession	Date of disposal	Remarks

FORM NO. 23  
MALKHANA LABELS

Name of Estate \_\_\_\_\_

Date of possession \_\_\_\_\_

Serial No. of (Malkhana Register)

FORM No. 24

## FIDELITY BOND

(See rule 1 of Chapter 4-E, High Court Rules and Orders, Volume II)

Amount of guarantee Rs. \_\_\_\_\_

Annual premium Rs. \_\_\_\_\_

Know all men by these presents that \_\_\_\_\_ (hereinafter referred to as the 'said employed') and the \_\_\_\_\_ are held jointly and severally bound unto the Governor of the Punjab/Haryana, Chief Commissioner, Chandigarh, his successors in office and assigns (hereinafter called 'Government') in the sum of \_\_\_\_\_ rupees (hereinafter called the 'amount guaranteed') to be paid to the Government for which payment to be well and faithfully made the Official Receiver and the said Company for itself and its successors do hereby bind themselves firstly by these presents.

Signature of the Official Receiver.

Sealed with the seal of the said Company (or signed by an authorised agent).

Dated the \_\_\_\_\_ day of \_\_\_\_\_ in the year one thousand nine hundred and \_\_\_\_\_.

Whereas the said Employed hath been appointed Official Receiver for the district of \_\_\_\_\_ and having been required to enter into a bond for the due and faithful discharge of his duties while he shall be employed in the said office, and also to find a surety who shall enter into a bond for the sum of \_\_\_\_\_ rupees the said Company at the request of the said Employed, hath agreed to become such surety for him, in respect of such due and faithful discharge of his duties while employed in the said office as aforesaid, or in any office attached or incident to the same (hereinafter described as the "said office") (and as well in respect of the present duties of his said office, as of any new or altered duties which may

be imposed on or attached to the said office or the said Employed as such officer, by any law, Rule, Regulation, Practice or otherwise) for the period of twelve calendar months from the day of \_\_\_\_\_ 19 \_\_\_\_\_ in consideration of the said Employed having paid to the said company the amount set out in figure at the head of these presents and there designated "Annual Premium", prior to the execution of the above written Bond and the said Company hath agreed to become such surety as aforesaid for the further period of twelve calendar months, and so on from year to year at the option of the said Company upon receiving from the said Employed the said annual premium, to be paid by him to the said Company on or before the \_\_\_\_\_ day of \_\_\_\_\_ in each year prior to the determination of the present or the then current year, but the said Company is to be at liberty to determine its further liability at the end of the present or any current year, by giving notice in writing to the District Judge of \_\_\_\_\_ district for the time being as hereinafter mentioned, and if at any time notice in writing shall be given as hereinafter mentioned to the said Company at their office in \_\_\_\_\_ that any loss or damage whatever has been occasioned by the acts or defaults of the said Employed in respect of his said employment, the liability of the said Company as to any future loss or damage shall then also cease as from the date of the service of such notice, and the year during which the said Company hath now agreed, or shall by acceptance of the said premium in future agree to become such surety, shall be called the year of Guarantee, and shall commence on the \_\_\_\_\_ day of \_\_\_\_\_ in each year independently of the time when the said premium shall be paid and the liability of the said Company shall extend to all acts and defaults of the said Employed during that year, or until and end shall be put to further liability by such notice in writing declaring loss or damage as aforesaid.

Now the condition of the above written Bond or obligation is such that if the said Employed shall and do during the said period of twelve calendar months from the said \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ and during such other period as the said Company shall become or continue to be such surety as aforesaid, by acceptance of the said renewal premium or until notice of some loss or



damage shall be given, as hereinafter mentioned, from time to time and at all times during the continuance of his said office, well and sufficiently perform and execute all and singular the duties of his said office, or of or belonging to him as such officer, or belonging to or in any way imposed upon him by reason of his being such officer, and conduct himself with fidelity, integrity, and punctuality in and concerning the matters and things which shall be entrusted to him as such officer, or in respect of such duties as aforesaid and do and shall well and truly pay and apply all property including cash, coin, currency notes, stock notes, cheques, postal money orders, hundis, promissory notes, bills of exchange, securities, script, shares, bullion, jewellery precious stones, crops, cattle, documents, records, accounts vouchers books, papers and all other property whatsoever both movable and immovable as shall from time to time, come to his hands by virtue of such office or duties as aforesaid, or to the hands of his deputies, assistants, agents or other persons acting under his authority or on his behalf, or any of them respectively, and do and shall also well and truly pay all sums of money which he shall or may become liable to pay for any neglect or misbehaviour in his said office, or in respect of his said duties, and do and shall at all times, when duly required, produce and render true and correct accounts of the receipt, payment and application of all such property, as aforesaid, as shall so come to the hands of him, the said Employed, as aforesaid, or to the hands of his assistants or other persons acting under his authority or on his behalf, with proper and sufficient vouchers for the due application, thereof and shall not in any wise, take to his own use, misapply, lend or embezzle, make away with, neglect to account for, lose or hazard any property whatsoever, as aforesaid, or any part thereof, and do and shall at the expiration or other termination of his said office or duties deliver upto to the person duly authorised to receive the same, all books, papers, documents, and accounts relating to his said office or duties and do and shall pay and deliver to the person or persons duly authorised to receive the same, the balance (if any) of any such property, as aforesaid, remaining in the hands of and due from him the said Employed and shall not at any time quit or neglect the performance of his said duties or resign his said office without giving three months' notice in writing to the District Judge of \_\_\_\_\_ for

the time being, or if, upon any ward in arbitration being given under the hand of the District Judge of \_\_\_\_\_ for the time being, certifying and declaring the amount of any loss or damage occasioned by the acts or defaults of the said Employed subsequent to the said \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_ in respect of such employment, the said employed, his heirs, executors or administrators or the said Company or their successors do and shall pay and make good to the Government the sum stated in such award as the amount of such loss or damage then the above written bond or obligation shall subject as hereinafter mentioned, be void, or else be and remain in full force and virtue;

Provided always that first, if any such award certifying and declaring the loss or damage shall be given as aforesaid ; or Secondly, if the said Employed shall omit to pay to the said Company on or before the \_\_\_\_\_ day of \_\_\_\_\_ in any year of guarantee the annual premium aforesaid and the said Company shall give notice in writing of such default to the District Judge aforesaid for the time being one calendar month prior to termination of the then current year of guarantee, unless the said Employed shall cause the said annual premium to be paid to the said Company before the expiration of the then current year of guarantee; Thirdly, if the said Company shall give notice in writing to the District Judge aforesaid for the time being the calendar month previous to the termination of any year of guarantee that they will not continue their suretyship beyond the then current year of guarantee; or Fourthly, if the said Company shall refuse to renew the said suretyship by declining to accept the said premium from the said Employed, and thereof shall give notice to the said District Judge aforesaid for the time being one calendar month previous to the termination of the then current year of guarantee then in the first case from and immediately after giving of such award and in the Second, Third and Fourth cases from and immediately after the expiration of the then current year of guarantee all further liability of the said Company as such surety as aforesaid shall cease, save and except as to the right of the Government to indemnify from loss or damage arising from all or any acts or defaults of the said

Employed previously committed in relating to such employment as aforesaid :

Provided always and it is hereby agreed and declared that this bond is entered into by the said Company on the condition that the capital, stock and fund for the time being of the said Company, other than the Life Assurance Funds, shall alone be liable to answer and make good all claims or demands, in respect of this bond, and that no Director or other Proprietor or Holder of shares of the said Company shall in any manner be personally liable or subject to any claims or demands by reason of such Bond beyond his or her particular share or shares of such capital, stock and funds :

Provided always and it is hereby agreed and declared that if any dispute arises between Government and either or both the other parties to this Bond as to his or their liability thereunder or as regards the meaning of operation of any part thereof or the rights, duties, or liabilities of any party for whether this Bond should be enforced, or, if enforced, as regards the rights and obligations of the parties as a result of such enforcement, then such difference or dispute shall be referred for arbitration to the District Judge for the time being at \_\_\_\_\_his decision shall be final and binding and where the matter involves a claim for or the payment or recovery or deduction of money only the amount, if any, awarded in such arbitration shall be recoverable in respect of the matter so referred :

"Provided always and it is hereby agreed and declared that while and so long as the above written Bond or obligation shall remain in force, on each occasion on which the accounts of the employed, as official Receiver, shall be audited by the appropriate Government Department, the said District Judge shall upon demand by the Company, furnish to the Company a copy of the note recorded at and containing the results of such audit, which copy shall be duly certified to be correct by an officer of the Court of the District Judge."

In witness whereof the said \_\_\_\_\_ hath hereunto set his hand and seal and the \_\_\_\_\_ have

hereunto caused their common Seal or the signature of their authorised agents to be affixed the day and year first above written.

Signed, Sealed and Delivered by the said \_\_\_\_\_ in the presence of \_\_\_\_\_.

(Witness).

(Signature of the Official Receiver).

Sealed with the common Seal of the said company.

_____	} Director	} Signed by an authorised agent of the Company.
_____		
_____		

Accepted.

\_\_\_\_\_ (Signature).  
 District Judge \_\_\_\_\_ District  
 for and on behalf of the  
 Governor of Punjab/Haryana/  
 Chief Commissioner, U.T.,  
 Chandigarh.

No.

Entered.

Examiner.

*Note. 1.*—The Bond may be signed, instead of the Directors and Managers by any authorised agent of the Company (Vide resolution No. 8 Judges' Meeting, dated the 25th January, 1937).

*Note 2.*—The words 'sealed with the common seal of the said Company' and all references to the seal of the Company may be deleted and the words 'Branch Manager' substituted for the words 'Director' and 'Manager' when the Bond is executed and signed by an agent of the Company who is authorised to sign and bind the Company.

FORM No. 25  
(SECURITY BOND)

Whereas I, \_\_\_\_\_, son of \_\_\_\_\_  
Caste \_\_\_\_\_ resident of \_\_\_\_\_  
in the \_\_\_\_\_ district of the Punjab/Haryana/U.T.,  
Chandigarh have been appointed to the office of the Official  
Receiver in the \_\_\_\_\_ district of the Punjab/  
Haryana/U.T., Chandigarh upon the condition inter alia that I  
do furnish proper security in the sum of Rs. 10,000 (Rupees  
ten thousand only) for the due and faithful discharge of my  
duties while employed in the said office or in any office  
attached or incident to the same (hereinafter described as the  
said office) and for the due accounting for all property by me at  
any time held or received by virtue of my said office.

Now, therefore, this security Bond witnesseth as follows,  
that is to say :—

*Clause I.*—In this Security Bond and for the purposes of  
each and all of the provisions thereof the expressions—

- (a) "Government" means the Governor of the Punjab / Haryana / Chief Commissioner, Chandigarh, acting by and through the \_\_\_\_\_
- (b) "Official Receiver" means son of \_\_\_\_\_ caste \_\_\_\_\_ resident of \_\_\_\_\_, in the \_\_\_\_\_ district of the Punjab / Haryana / U.T., Chandigarh at present holding the office of Official Receiver in the \_\_\_\_\_ district of the \_\_\_\_\_ Punjab / Haryana / U.T., Chandigarh.
- (c) "Property" includes cash, coin, currency notes, stock notes, cheques, postal money orders, hundies, promissory notes, bills of exchange Government and other securities, script, shares, bullion, jewellery, precious stones, crops, cattle, documents, records, accounts, vouchers, books, papers and all other property whatsoever both movable and immovable.

*Clause II.*—The Official Receiver is held and firmly bound to Government in the sum of Rs. 10,000 (Rupees ten thousand only) as security for the due and faithful discharge of the duties of his said office, that is, he shall from time to time and at all times during the continuance of his said office work and sufficiently perform and execute all and singular duties of his said office or of belonging to him as such officer or belonging to or in any way imposed upon him by reason of his being such officer and conduct himself with fidelity, integrity, and punctuality in and concerning the matters and things which shall be entrusted to him as such officer or in respect of such duties as aforesaid and do and shall well and truly pay and apply all property as shall from time to time come to his hands by virtue of such office or duties as aforesaid or to the hands of his deputies, assistants, agents or other persons acting under his authority or on his behalf or any of them respectively and do and shall also well and truly pay and apply all property whatsoever which he shall be or may become liable to pay or apply for any neglect or misbehaviour in his said office or in respect of his said duties and do and shall at all times when duly required produce and render true and correct accounts of the receipt, payment and application of all property whatsoever as shall so come to the hands of him the Official Receiver as aforesaid or to the hands of his assistants or other persons acting under his authority or on his behalf with proper and sufficient vouchers for the due application thereof and shall not in any wise take to his own use, lend or embezzle, make away with, neglect to account for, lose or hazard any such property as aforesaid or any part thereof and do and shall at the expiration or other termination of his said office or duties deliver up to the person duly authorised to receive the same all books, papers, documents and accounts relating to his said office or duties and do and shall pay and deliver to the person or persons duly authorised to receive the same the balance (if any) of the property as aforesaid remaining in the hands of and due from him the said Official Receiver.

*Clause III.*—The Official Receiver has deposited the sum of rupees ten thousand in cash and or has deposited Government Promissory notes of the face value of rupees \_\_\_\_\_ in the said district as a security

deposit for the due and faithful performance of his duties as Official Receiver and the due accounting by him of the property held by him as aforesaid.

*Clause IV.*—All interest which may from time to time accrue due and become payable upon the security deposit aforesaid shall be paid to the Official Receiver, but the principal amount of the security deposit shall continue to be held and retained by the Government subject to each and all of the terms and conditions of this security bond and until it shall be and become payable to the Official Receiver according to all or any of the provisions of the said Bond.

*Clause V.*—This Security Bond shall be deemed to be and be a Bond entered into under the orders of the Government for the performance of a public duty within the meaning of section 74 of the Indian Contract Act, 1872, and the whole sum secured shall be liable to be realised and forfeited to the Government in the event of any breach by the Official Receiver of all or any of the terms or conditions thereof.

*Clause VI.*—The Government or any officer having authority in this behalf under it shall, subject to the provisions of Clause VII and VIII hereinafter appearing hold and retain the security (deposit) so long as the following conditions obtain, this is to say : —

- (a) The Official Receiver shall during his continuance in the office aforesaid faithfully, diligently and honestly discharge all and singular his duties as laid down in clause II hereof and shall not any time quit or neglect the performance of the said duties or resign his said office without giving \_\_\_\_\_ months' notice in writing to the District Judge for the time being of \_\_\_\_\_ of his desire to resign the said office.
- (b) The Official Receiver shall during the continuance or his said Office indemnify and save harmless the Government from and against all losses, costs, damages, and expenses which

shall or may at any time or times hereafter be sustained by Government or any officer of Government from or through the neglect, failure, misconduct, disobedience, omission or insolvency of the said Official Receiver or any person serving under or employed by him or from or through the consuming wasting, embezzling, stealing, mispending, losing, misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with any property or part or parts thereof by any person or persons whomsoever, while the Official Receiver shall continue to act in any such office.

*Clause VII.*—In the event of any breach of or default in all or any of the conditions hereinbefore in the preceding clause set forth and Provided the Government may take and forfeit to itself the whole amount of the security (deposit).

Provided that the Government, may, instead of taking and forfeiting to itself the whole amount of the security (deposit) retain only so much thereof as it may, in its absolute discretion deem adequate to compensate, reimburse or indemnify it in respect of loss or damage or inconvenience sustained by reason of the breach or default committed and may refund any balance to the Official Receiver but neither the Official Receiver nor his lawful heirs, representative or assigns shall have any right or claim to any such refund.

*Clause VIII.*—In the event of the Official Receiver quitting or being relieved of the office of Official Receiver or for any reason becoming incapable of further service in his said office or dying the security (deposit) shall if there shall have been no breach or default in all or any of the conditions hereinbefore in Clause VI hereof set forth and provided and if there shall be no claim or demand outstanding against the Official Receiver in favour of Government, be refunded and paid to the said Official Receiver or to his lawful heirs, legal representatives or assigns as the case may be.

Provided that the Government may, in its discretion retain the security (deposit) for a period not exceeding



six months after the date on which the Official Receiver quits the service of the Government or becomes incapable of further service in the said office, or dies, for the purpose of ascertaining or satisfying itself that there has been no breach or default as aforesaid and that no claim or demand is so outstanding.

*Clause IX.*—The forfeiture or refund as the case may be, of the security (deposit) shall not, in any way affect, limit or extinguish any remedy or relief to which the Government may at any time be lawfully entitled against the said Official Receiver in respect of anything done or omitted to be done by him as Official Receiver, either before or after such forfeiture or refund and nothing in this security Bond contained shall be deemed to relieve the Official Receiver from any suit, prosecution or proceeding to which he may be liable under any law for the time being in force in respect of anything by him at any time done or omitted.

In Witness whereof the said Official Receiver has hereunto subscribe his name at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ 19 .

Name

Official Designation.

- 1. \_\_\_\_\_
- \_\_\_\_\_
- 2. \_\_\_\_\_
- \_\_\_\_\_

**FORM No. 26**

Whereas I, \_\_\_\_\_ son of \_\_\_\_\_ caste \_\_\_\_\_ , resident of \_\_\_\_\_ in the \_\_\_\_\_, district of Punjab/Haryana/U.T., Chandigarh have been appointed to the office of the Official Receiver in the \_\_\_\_\_ district of the Puniab/Harvana/U.T., Chandigarh upon the condition inter alia that I do, furnish proper security in the sum of Rs. 10,000 (Rupees ten thousand only) for the due and faithful discharge of my duties while employed in the said office or in any office attached or incident to the same (hereinafter described as the said office) and for the due accounting for all property by me at any time held or received by virtue of my said office.

Now, therefore, this security bond witnesseth as follows, that is to say —

*Clause I.*—In this Security Bond and for the purposes of each and all of the provisions thereof the expression —

- (a) "Government" means the Governors of the Punjab/Haryana/Chief Commissioner, Chandigarh acting by and through the District Judge \_\_\_\_\_
- (b) "Official Receiver" means \_\_\_\_\_ son of caste \_\_\_\_\_ resident of \_\_\_\_\_ in the \_\_\_\_\_ district of the Punjab/Haryana/U.T., Chandigarh at present holding the office of Official Receiver in the \_\_\_\_\_ district of Punjab/Haryana/U.T., Chandigarh.
- (c) "Property" includes cash, coin, currency notes, stock, notes, cheques, postal money-orders, hundies, promissory notes, bills of exchange, Government and other securities, scrip, shares, bullion, jewellery, precious stones, crops, cattle, documents, records, accounts, vouchers, books, papers and all other property whatsoever both moveable and immovable.
- (d) "Security" means the sum of money by this Security Bond secured and assured to Government for the due and faithful discharge of his duties by the Official Receiver and for the due accounting for all property by him at any time held or received by virtue of his said office.

*Clause II*—The Official Receiver is held and firmly bound to Government in the sum of Rs 10,000 (Rupees ten thousand only) as security for the due and faithful discharge of the duties of the said office, that is, the Official Receiver shall from time to time and at all times during the continuance of his said office work and sufficiently Perform and execute all and singular the duties of his said office or belonging to him as such officer or belonging to or in any way imposed upon him by reason of his being such officer and conduct himself with fidelity, integrity and punctuality in and concerning the matters and things which shall be entrusted to him as such officer or in respect of such duties as aforesaid and do and shall well and

truly pay and apply all property as shall from time to time come to his hands by virtue of such office or duties as aforesaid or to the hands of his deputies, assistants, agents or other persons acting under his authority or on his behalf or any of them respectively and do and shall also well and truly pay and apply if property whatsoever which he shall hold or become liable to pay or apply for any neglect or misbehaviour in his said office or in respect of his said duties and do and shall at all times when duly required, produce and render true and correct accounts of receipt, payment and application of all property whatsoever as shall so come to the hands of him, the Official Receiver, as aforesaid, or to the hands of his assistants or other persons acting under his authority or on his behalf with proper and sufficient vouchers for the due application thereof and shall not in any wise take to his own use, lend or embezzle, make away with, neglect to account for, lose or hazard any such property as aforesaid, or any part thereof and do and shall at the expiration or other termination of his said office or duties deliver up to the person, duly authorised to receive the same, all books, papers, documents and accounts relating to his said office or duties and do and shall pay and deliver to the person or persons duly authorised to receive the same the balance (if any) of the property as aforesaid remaining in the hands of and due from him the said Official Receiver.

*Clause III.*—The Official Receiver has executed and registered a deed of mortgage dated the \_\_\_\_\_ day of 19 , of the property in the said deed of mortgage set forth and specified as security for the due and faithful performance of his duties as Official Receiver and the due accounting by him of the property held by him as aforesaid.

*Clause IV.*—This Security Bond shall be deemed to be and be a bond entered into under the orders of the Government for the performance of a public duty within the meaning of section 74 of the Indian Contract Act, 1872, and the whole security shall be liable to be forfeited to the Government in the event of any breach by the Official Receiver of all or any of the terms or conditions thereof.

*Clause V.*—The Government or any officer having authority in this behalf under it shall, subject to the provisions of clauses VI and VII hereinafter appearing hold and retain the security so long as the following conditions obtain, that is to say :—

- (a) The Official Receiver shall during his continuance in the office aforesaid faithfully, diligently and honestly discharge all and singular his duties as laid down in Clause II hereof and shall not at any time quit or neglect the performance of the said duties or resign his said office without giving \_\_\_\_\_ months, notice in writing to the District Judge for the time being of \_\_\_\_\_ of his desire to resign the said office.
- (b) The Official Receiver shall during the continuance of his said office indemnify and save harmless the Government from and against all losses, costs, damages and expenses which shall or may at any time or times hereafter be sustained by Government or any officer of Government from or through the neglect, failure, misconduct, disobedience, omission or insolvency of the said Official Receiver or any person serving under or employed by him or from or through the consuming, wasting, embezzling, stealing, mispending, losing, misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with any property or part or parts thereof by any person or persons whosoever while the Official Receiver shall continue \_\_\_\_\_ to act in any such office.

*Clause VI.*—In the event of any breach of or default in all or any of the conditions hereinbefore in the preceding clause set forth and provided the Government may realize, take and forfeit to itself the whole amount of the security.

Provided that the Government may, instead of taking and forfeiting to itself the whole amount of the security retain only so much thereof as it may in its absolute discretion, deem adequate to compensate, reimburse or

idemnify it in respect of the loss or damage or inconvenience sustained by reason of the breach or default committed any may refund any balance to the Official Receiver; but neither the Official Receiver nor his lawful heirs, representatives or assigns shall have any right or claim to any such payment.

*Clause VII.*—In the event of the Official Receiver quitting or being relieved of the office of Official Receiver or for any reason becoming incapable of further service in his said office, or dying, the security shall, if there shall have been no breach or default in all or any of the conditions hereinbefore in Clause V hereof set forth and provided, and if there shall be no claim or demand outstanding against the Official Receiver in favour of Government, be reconveyed at his or their cost and expense to the said Official Receiver or to his lawful heirs, legal representatives or assigns as the case may be:

Provided that the Government may, in its discretion, retain the security for a period of not exceeding six months after the date on which the Official Receiver quits the service of the Government or becomes incapable of further service in the said office or dies, for the purpose of ascertaining or satisfying itself that there has been no breach or default as aforesaid and that no claim or demand is so outstanding.

*Clause VIII.*—The forfeiture or reconveyance as the case may be, of the security deposits shall not in any way affect, limit or extinguish any remedy or relief to which the Government may at any time be lawfully entitled against the said Official Receiver in respect of anything done or omitted to be done by him as Official Receiver, either before or after such forfeiture or reconveyance and nothing in this Security Bond contained, shall be deemed to relieve the Official Receiver from any suit, prosecution or proceeding to which he may be liable under any law for the time being in force in respect of anything by him at any time done or omitted.

In WITNESS WHEREOF the said Official Receiver has hereunto subscribed his name at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ 19 .

Signed by :—

(Name)  
Official Designation

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_

## FORM No. 27

THIS INDENTURE made this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_ . BETWEEN \_\_\_\_\_ son of \_\_\_\_\_, caste \_\_\_\_\_, resident of \_\_\_\_\_ (hereinafter called the mortgagor) of the one part and the Governor of the Punjab/Haryana/Chief Commissioner, Chandigarh, (hereinafter called the mortgagee) of the other part.

WHEREAS \_\_\_\_\_, son of \_\_\_\_\_, caste \_\_\_\_\_, resident of \_\_\_\_\_ (hereinafter called the Official Receiver) on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_, appointed to and now holds and exercises the office of Official Receiver of the \_\_\_\_\_ district.

AND WHEREAS in consideration of the said appointment and for the purpose of in part securing and indemnifying the mortgagee, his successors and assign against all loss or damage that the mortgagee may, in any way, suffer by reason of the neglect of duty waste or embezzlement or otherwise of any property or parts thereof in charge of or in the case and custody of the said Official Receiver or his subordinates or agents and of giving effect to the Bond of even date by the mortgagor, he, the mortgagor, has agreed to convey by way of mortgage the hereditaments and premises described in the schedule hereunto annexed to the mortgagee.

Now this indenture witnesseth that in pursuance of the said agreement and in consideration of the said appointment of the Official Receiver the mortgagor doth hereby grant, convey and assign unto the mortgagee his successors and assigns all those hereditaments and premises situate in \_\_\_\_\_ more particularly described and mentioned in the schedule and delineated in the map or plan hereunto annexed respectively togetherwith all easements, rights and things appurtenant or reputed appurtenant thereto and all deeds, puttas and instruments of title relating thereto and the estate, right, title, interest, claim and demand whatsoever of him the mortgagor into and upon the said hereditaments and premises and every part thereof. To have and to hold the same

unto and to the use of the mortgagee, his successors and assigns for every subject to the proviso for redemption hereinafter contained provided always and it is hereby declared and it is the true intent and meaning of these presents and of the said parties hereto that if the said Official Receiver shall always duly perform and fulfil all the duties and obligations of his said office while he shall hold or exercise the same as set forth in the Bond of even date hereinbefore specified and also if the mortgagor, his heirs and legal representatives will pay and make good to the mortgagee, his successors and assigns and to the superior officers or the said Official Receiver all losses and damages which he or they may have sustained or incurred in consequence of the failure of the said Official Receiver to perform and fulfil all the duties and obligations as set forth in the said Bond of even date (but subject always to the proviso hereinafter contained) the mortgagee shall and will at the request and cost of the mortgagor, his heirs or legal representatives reconvey and re-assign the said hereditaments and premises hereby granted unto the mortgagor, his heirs or representatives as he or they shall direct. AND in the meantime and until default shall be made by the said Official Receiver due performance of his duties as aforesaid the mortgagor, his heirs and legal representatives shall continue in possession and receipt of the rents and profits of the said hereditaments and premises and the mortgagor doth hereby for himself, his heirs, legal representatives and assigns covenant with the mortgagee, his successors and assigns that he the mortgagor now hath good right to grant the hereditaments and premises hereby granted or expressed so to be unto and to the use of the mortgagee his successors and assigns in manner aforesaid and that free from incumbrances and the mortgagor doth hereby for himself, his heir, legal representatives and assigns covenant with the mortgagee, his successors and assigns that whenever in exercise of the power hereinafter reserved to the mortgagee, his successors and assigns sale shall be made of the said hereditaments and premises hereby granted or expressed so to be or any part thereof the mortgagee, his successors, assigns or any other person or persons who may purchase the same their heirs, legal representatives and assigns shall and may at all times thenceforth quietly possess and enjoy the same and receive the rents and profits thereof without any lawful eviction,

interruption claim or demand whatsoever from or by the mortgagor or any person rightfully claiming from, under or in trust for him and that free from incumbrances. And further he the mortgagor and all other persons having or lawfully or equitably claiming any estate or interest in the said hereditaments and premises or any part thereof shall and will from time to time and all times thereafter at his or their own cost during the continuance of this security and afterwards at the cost of the person or persons requiring the same to do and execute or cause to be done and executed all such acts, deeds and things for further and more perfectly assuring the said hereditaments and premises unto and to the use of the mortgagee, his successors and assigns and other persons aforesaid in manner aforesaid as shall or may reasonably be required.

And it is hereby agreed and declared and the true intent and meaning of the parties hereto is that if default shall be made by the said Official Receiver in the due performance of his duties in such office or employment as aforesaid or in making good the damages losses, costs, charges and expenses hereinbefore mentioned and contained or any part thereof respectively them and in such case and immediately thereupon or at any time thereafter or from time to time as occasion shall require it shall be lawful for the mortgagee, his successors and assigns or his or their officers and servants duly authorised in that behalf and notwithstanding the dissent or opposition of the mortgagor, his heirs, or legal representatives to enter into and upon and (whether in or out of possession) to make sale and absolutely dispose of the said hereditaments and premises hereby granted or expressed so to be or any part thereof by public auction or private contract and for such price or prices as to the mortgagee, his successors or assigns shall appear reasonable with liberty to buy in the same or any part thereof and for effectuating any such sale it shall be lawful for the mortgagee, his successors or assigns to do, make and enter into all necessary acts, deeds, conveyances and assurances whatsoever, And it is hereby further declared by and between the parties to these presents that such deeds, acts and conveyances and assurances done, made or executed under or by virtue of these presents shall be good, valid and effectual whether the mortgagor, his heirs or legal representatives shall or shall not join therein or assent thereto and shall bind the



mortgagor, his heirs or legal representatives and all other persons claiming under him or them.

And it is hereby further declared that the power of sale hereinbefore contained shall and may be exercised and that all things to be done in pursuance thereof shall be good, valid and binding notwithstanding that no decree of any Court of law or equity for barring or closing the equity of redemption shall have been previously obtained but this power of sale is given in addition to the ordinary remedies of foreclosure. And that the receipt in writing of the District Judge of \_\_\_\_\_ for the time being for all moneys to arise from any such sale or sales shall be good and sufficient discharge to the persons paying the same and shall exonerate such persons from all responsibility in respect of the application or non-application of the same nor shall he or they be bound to enquire whether the sale was regular or authorised under these presents. Provided always and it is hereby agreed and declared by and between the mortgagor and the mortgagee that on the vacation by the said official Receiver of his said office of official Receiver as aforesaid the above-mentioned hereditaments and premises shall not be at once reconveyed to the mortgagor, his heirs or legal representatives but shall be and remain mortgaged with the mortgagee for the term of six months as security against any loss that may have been incurred by the mortgagee owing to the neglect or default of the said Official Receiver and which may not have been discovered until after the vacation of his appointment by the said Official Receiver provided always that the reconveyance at any time of the hereditaments and premises shall not be deemed to affect the right of the mortgagee to take proceedings against the mortgagor or the Official Receiver, aforesaid, in case any breach of the conditions set forth in this deed of the said Bond of even date shall be discovered after the reconveyance of the said hereditaments and premises.

In witness whereof the parties to these presents have hereunto set and subscribed their hands and seals of the dates hereinafter mentioned, respectively.

Signed, sealed and delivered by the said \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_

19 \_\_\_\_\_, \_\_\_\_\_ in the presence of \_\_\_\_\_, witness  
 \_\_\_\_\_ witness \_\_\_\_\_.

Signed, sealed and delivered by \_\_\_\_\_ for and on  
 behalf of the Government on the \_\_\_\_\_ day of \_\_\_\_\_  
 19 \_\_\_\_\_.

## FORM No. 28

Whereas \_\_\_\_\_ son of \_\_\_\_\_ caste \_\_\_\_\_  
 resident of \_\_\_\_\_ in the \_\_\_\_\_ district in the  
 Punjab/Haryana/U.T. Chandigarh has been appointed to the  
 office of Official Receiver in the \_\_\_\_\_ district in the  
 Punjab/Haryana/U.T. Chandigarh upon conditions inter alia  
 that he do furnish proper security in the sum of Rs. 10,000  
 (Rupees ten thousand only) for the due and faithful discharge  
 of his duties while employed in the said office or in any office  
 attached or incident to the same (hereinafter described as the  
 said office) and for the due accounting for all property by him  
 at any time held or received by virtue of the said office.

And Whereas \_\_\_\_\_, son of \_\_\_\_\_  
 caste \_\_\_\_\_, resident of \_\_\_\_\_ in the \_\_\_\_\_  
 district in the Punjab/Haryana/U.T. Chandigarh (hereinafter  
 on his own behalf and on behalf also of his heirs, legal  
 representatives, administrators, executors and assigns called  
 the surety) has agreed to stand surety for the due performance  
 as aforesaid of the duties of Official Receiver by the \_\_\_\_\_  
 aforesaid.

NOW THEREFORE, THIS SECURITY BOND WITNESSTH  
 as follows, that is to say :—

*CLAUSE I.*—In this Security Bond and for the purposes of  
 each and all of the provisions thereof the expression—

(a) "Government" means the Governor of the  
 Punjab/Haryana/Chief Commissioner, Chandigarh  
 acting by and through the District Judge of  
 \_\_\_\_\_.

- (b) "Official Receiver" means \_\_\_\_\_ son of \_\_\_\_\_  
caste \_\_\_\_\_ resident of \_\_\_\_\_ in the  
\_\_\_\_\_ district of the Punjab/Haryana/U.T.  
Chandigarh.
- (c) "Property" includes cash, coin, currency notes, stock notes, cheques, postal money orders, hundis, promissory notes, bills of exchange, Government and other Securities scrip, Shares, bullion, jewellery, precious stones, crops, cattle documents, records, accounts, vouchers, books, papers and all other property whatsoever both movable and immovable.
- (d) Security means the sum of money by this Security Bond secured and assured to Government for the due and faithful discharge of his duties by the Official Receiver and for the due accounting for all property by him at any time held or received by virtue of his said office.

*CLAUSE II.*—The Official Receiver and the Surety are held firmly bound to Government in the sum of Rs. 10,000 (Rupees ten thousand only) as security for the due and faithful discharge of the duties of the said office that is, he the Official Receiver, shall from time to time and at all times during the continuance of his said office work and sufficiently perform and execute all and singular the duties of his said office or belonging to him as such officer or belonging to or in any way imposed upon him by reason of his being such officer and conduct himself with fidelity, integrity and punctuality in and concerning the matters and things which shall be entrusted to him as such officer or in respect of such duties as aforesaid and do and shall well and truly pay and apply all property as shall from time to time come to his hands by virtue of such office or duties as aforesaid or to the hands of his deputies, assistants, agents, or other persons acting under his authority or on his behalf or any of them respectively and do and shall also well and truly pay and apply all property whatsoever which he shall hold or become liable to pay or apply for any neglect or misbehaviour in his said office or in respect of his said duties and do and shall at times then duly required produce and render true

and correct accounts of the receipt, payment and application of all property whatsoever as shall so come to the hands of him, the Official Receiver as aforesaid, or to the hands of his assistants or other persons acting under his authority or on his behalf with proper and sufficient vouchers for the due application thereof and shall not in any wise take to his own use, lend or embezzle, make away with, neglect to account for, lose or hazard and such property, as aforesaid or any part thereof and do and shall at the expiration or other termination of his said office or duties deliver up to the person duly authorised to receive the same all books papers, documents and accounts relating to his said office or duties and do and shall pay and deliver to the person or persons duly authorised, to receive the same the balance (if any) of the property as aforesaid remaining in the hands of and due from him, the said Official Receiver.

CLAUSE III.—The Surety has executed registered a deed of mortgage, dated \_\_\_\_\_ day of \_\_\_\_\_ 19 , of the property in the said deed of mortgage setforth and specified as security for the due and faithful performance of his duties by the official Receiver and of the due accounting by him of the property held by him as aforesaid.

CLAUSE IV.—This Security Bond shall be deemed to be and be a Bond entered into under the order of the Government for the performance of a public duty within the meaning of section 74 of the Indian Contract Act, 1872, and the whole security shall be liable to be forfeited to the Government in the event of any breach by the Official Receiver of all or any of the terms or conditions thereof.

CLAUSE V.—The Government or any officer having authority in this behalf under it shall, subject to the provisions of clauses VI and VII hereinafter appearing hold and retain the security so long as the following conditions obtain that is to say—

- (a) The Official Receiver shall, during his continuance in the office aforesaid faithfully, diligently and honestly discharge all and singular

his duties, as laid down in clause II hereof and shall not at any time quit or neglect the performance of the said duties or resign his said office without giving \_\_\_\_\_ month's notice in writing to the District Judge for the time being of \_\_\_\_\_ of his desire to resign the said office.

- (d) The Official Receiver shall during the continuance of his said office indemnify and save harmless the government from and against all losses, costs, damages and expenses which shall or may at any time or times hereafter be sustained by Government or any officer of Government from or through the neglect, failure, misconduct, disobedience, omission or insolvency of the said Official Receiver or any person serving under or employed by him or from or through the consuming, wasting, embezzling, stealing, mispending, losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with any property or part or parts thereof by any person or persons whomsoever while the Official Receiver shall continue to act in any such office.

CLAUSE VI.—In the event of any breach of or default in all or any of the conditions hereinbefore in the preceding clause set forth and provided the Government may realise, take and forfeit to itself the whole amount of the Security:

Provided that the Government may, instead of taking and forfeiting to itself the whole amount of the Security realise and retain only so much thereof as it may, in its absolute discretion, deem adequate to compensate, reimburse or indemnify it in respect of the loss or damage or inconvenience sustained by reason of the breach or default committed, pay and balance thereof to the Surety; but neither the Official Receiver nor his or their lawful

heirs, representatives or assigns shall have any right or claim to any such payment.

CLAUSE VII.—In the event of the Official Receiver quitting or being relieved of the office of Official Receiver or for any reasons becoming incapable or further service in his said office or dying, the property secured, shall, if there shall have been no breach or default in all or any of the conditions hereinbefore in clause V hereof set forth and provided, and if there shall be no claim or demand outstanding against the Official Receiver in favour of Government, be reconveyed at his or their cost and expense of the said Surety or to his lawful heirs, legal representatives or assigns as the case may be :

Provided that the Government may, in its discretion retain the Security for a period not exceeding six months after the date on which the Official Receiver quits the service of the Government or becomes incapable of further service in the said office or dies, for the purpose of ascertaining or satisfying itself that there has been no breach or default as aforesaid and that no claim or demand is so outstanding.

CLAUSE VIII.—The forfeiture or reconveyance as the case may be, of the property secured, shall not in any way affect, limit or extinguish any other remedy or relief to which the Government may, at any time, be lawfully entitled against the said Official Receiver in respect of anything done or omitted to be done by him as Official Receiver, either before or after such forfeiture or refund and nothing in this Security Bond contained, shall be deemed to relieve the Official Receiver from any suit, prosecution or proceeding to which he may be liable under any law for time being in force in respect of anything by him at any time done or omitted.

IN WITNESS WHEREOF the said Official Receiver and the Surety have hereunto subscribed their names at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_ .

\_\_\_\_\_

OFFICIAL RECEIVER.

\_\_\_\_\_

\_\_\_\_\_

Surety

Witnesses-

1. \_\_\_\_\_

2. \_\_\_\_\_