

## **BOMBAY PUBLIC TRUSTS (GUJARAT) RULES, 1961**

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### **BOMBAY PUBLIC TRUSTS (GUJARAT) RULES, 1961**

In exercise of the powers conferred by section 84 of the Bombay Public Trusts Act, 1950 (Bom. XXX of 1950), the Government of Bombay is pleased to make the following rules, namely:

#### **1. Short title and extent. :-**

(1) These rules may be called the Bombay Public Trusts (Gujarat) Rules, 1961.

(2) On and from the date on which the Bombay Public Trusts Act, 1950 comes into force in the areas to which it is extended by the Bombay Public Trusts (Unification and Amendment) Act, 1960 (Bom. VI of 1960), these rules shall extend to the whole of the State of Gujarat.

#### **1A. Definition. :-**

In these rules, unless the context otherwise requires

(1) "the Act" means the Bombay Public Trust Act, 1950.

(2) "section" means a section of the Act.

#### **2. Mode of previous publication of notification under sub-section (4) of section 1. :-**

The draft of a notification under sub-section (4) of section 1 of the Act shall, in addition to its publication in the Official Gazette, be published as follows:

(1) if it pertains to the application of the provisions of the Act to any public trust or class of public trusts

(a) In such newspapers as may be determined by the State Government from time to time,

(b) by affixing a copy of thereof on the notice board at the office of

(1) Charity Commissioner,

(ii) the Deputy and the Assistant Charity Commissioners concerned,

(hi) [Deleted] and

(iv) the Mamlatdar or Mahalkari, as the case may be

(2) if it pertains to the exemption of any public trust or class of public trusts from the provisions of the Act.

(a) in such newspaper or newspapers as may be determined by the State Government for the purpose,

(b) by affixing a copy thereof on the notice board at the office of,

(i) the Charity Commissioner, and

(ii) the Deputy and Assistant Charity Commissioners concerned.

### **3. Definition. :-**

In these rules, unless there is anything repugnant in the subject or context 'Bank' means the Reserve Bank of India.

### **4. Limits of Regions and Sub-Regions. :-**

The limits of the regions and sub-regions formed under clause (i) of the Government Notification, Legal Department No. GH/K/79/15/BPT/Rules/28365/E, dated the 17th September, 1979 shall be as follows, namely:

(1) Ahmedabad Region shall comprise the districts of Ahmedabad, Gandhinagar and Sabarkantha;

(2) Nadiad Region shall comprise the districts of Kheda and Panchmahals;

(3) Surat Region shall comprise the districts of Surat, Valsad and Dangs;

(4) Mehsana Region shall comprise the districts of Mehsana and Banaskantha;

(5) Bhavnagar Region shall comprise the districts of Bhavnagar and Surendranagar;

(6) Junagadh Region shall comprise the districts of Junagadh and Amreli;

(7) Rajkot Region shall comprise:

(a) Rajkot sub-region comprising of the districts of Rajkot and Jamnagar;

(b) Kutch-sub-region comprising of the districts of Kutch, and

(8) Vadodra Region shall comprise:

(a) Vadodra sub-region comprising of the district of Vadodra;

(b) Bharuch sub-region comprising of the district of Bharuch.

### **4A. Qualifications for appointment of director of Accounts and Assistant Director of Accounts. :-**

(1) A person to be appointed as the Director of Accounts under section 6 shall be a person who, (1) (a) is a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 [XXXVIII of the 1949] and whose name is inserted in the Register maintained under that Act, and has been in the register for a consecutive period of not less than eight years, or

(b) is in service as an Assistant Director of Accounts for a period of not less than three years,

(ii) is not more than 40 years of age on the date of appointment and,

(iii) has sufficient knowledge of the Gujarati language to enable him to speak, read and write in that language and to translate with facility any document written in the Gujarati language into English and vice versa :

Provided that the age limit specified in clause (ii) shall not apply to a candidate who is already in the service of the Government of Gujarat and it may be relaxed in the case of a candidate with exceptionally good qualifications or experience.

(2) A person to be appointed as an Assistant Director of Accounts under section 6 shall be a person who,

(i) (a) is a Chartered Accountant with the meaning of the Chartered Accountant Act, 1949 (XXXVIII of 1949) and whose name is entered in the Register maintained under that Act and has been in the register for a consecutive period of not less than seven years, or

(b) holds a second class or higher degree in Commerce with advanced accountancy and Auditing as his special subject, of any University in India established by law or any other University recognised by the State Government and who has thereafter worked for not less than seven years on any post involving the work of Accounts in a Government or local authority establishment or in a corporation or in any firm or company of Chartered Accounts or in any reputed commercial establishment.

(ii) is not more than 35 years of age on the date of appointment, and

(iii) has sufficient knowledge of the Gujarati language to enable him to speak, read and write in that language and to translate with facility any document written in the Gujarati language into English and vice versa :

Provided that the age limit specified in clause (ii) shall not apply to a candidate who is already in the service of the Government of Gujarat and it may be relaxed in the case of a candidate with exceptionally good qualifications or experience.

(3) If any question arises under this rule whether or not a commercial establishment is reputed, decision of the State Government shall be final.

#### **5. Maintenance of a Register of Public Trusts. :-**

(1) In every Public Trusts Registration Office or Joint Public Trusts Registration Office there shall be maintained a Register of Public Trusts in the form of Schedule I hereto, in respect of public trust registered or deemed to be registered under the Act:

Provided that the Charity Commissioner may, the case of any Public Trust Registration Office or Joint Public Trusts Registration Office, direct the maintenance of such a register separately for different classes of public trusts or areas within the region or sub-region.

(2) A copy of the Register of Public Trusts maintained in each Public Trusts Registration Office or Joint Public Trusts Registration Office shall be kept in the Office of the Charity Commissioner.

#### **6. Application for registration of a public trust under section 18. :-**

(1) the application for registration of a public trust in addition to the particulars specified in clauses (i) to (vii) of sub-section (5) of section 18, shall contain the following particulars:

(a) Particulars of documents creating the trust

(b) Particulars other than documents about the creation or origin of the trust.

(c) Objects of the trust.

(d) Sources of income of the trust

(e) Particulars of encumbrances, if any, on trust property.

(f) Particulars of the scheme, if any, relating to the trust.

(g) Particulars of title deeds pertaining to trust property and the names of trustees in possession thereof.

[(1 A) Where a public trust has, at the time of making an application for its registration, in its possession property (other than cash forming part of its capital and scrips such as securities, stocks, shares and debentures) of the value not exceeding five thousand rupees, it shall not be necessary to furnish particulars of movable property in an application for its registration.]

(2) The application shall be in the form of Schedule II hereto.

(3) The application in addition to a copy of the instrument of trust, shall be accompanied by a copy of the schema, if any, in operation in regard to the public trust.

(4) Every person signing the application shall subscribe on solemn affirmation before the Deputy or Assistant Charity Commissioner, a Justice of the peace, Magistrate or before any officer of court empowered to administer oaths under section 139 of the Code of Civil Procedure, 1908, that the facts mentioned in the said application are true to the best of his information and belief.

(5) The fee to accompany the application shall be in cash and of the following amount: Rs.

(i) when the value of the property of a public trust does not exceed Rs. 2,000

(ii) when the value of the property of a public trust exceeds Rs. 2,000 but does not exceed Rs. 5,000

(iii) when the value of the property of a public trust exceeds Rs. 5,000 but does not exceed Rs. 10,000

(iv) when the value of the property of a public trust exceeds Rs. 10,000 but does not exceed Rs. 25,000

(v) when the value of the property of a public trust exceeds Rs. 25,000

Provided that no such fee shall be charged in the case of public trusts deemed to have been registered under section 28.

(6) When on an application for registration of a public trust made under section 18, it has been decided by the Deputy or Assistant Charity Commissioner or any other competent authority under the provisions of the Act, that the trust does not exist or that the trust is not a 'public trust' to which the Act, applies or that the value of the property of the public trust is less than the amount for which registration fee has been paid, the Deputy or Assistant Charity Commissioner or such other authority may direct the refund of the whole of the fee or such part of the fees has been paid in excess of the fee payable under sub-rule (5), as the case may be, to the applicant,

(7) The memorandum referred to in sub-section (7) of section 18 shall be in the form of Schedule II-A hereto. Such memorandum shall be verified in the manner prescribed under sub-rule (4).

## **7. Manner of inquiries. :-**

Except as expressly provided in these rules inquiries under the Act shall be held, as far as possible, \* \* \* in accordance with the procedure prescribed for the trial of the suits under the Presidency Small Causes Court Act, 1882, where that Act is in force and elsewhere under the Provincial Small Cause Courts Act, 1887. In any inquiry a party may appear in person or by his recognised agent or by a pleader duly appointed to act on his behalf:

Provided that any such appearance shall, if the Deputy or Assistant Charity Commissioner so directs, be made by the party in person.

## **8. Certificate of Registration. :-**

When a public trust is enrolled in the Register of Public Trusts a certificate in the following form shall be issued to trustee in token of the registration. Such certificate shall be signed by the Deputy or Assistant Charity Commissioner in charge of the Public Trust Registration Officer and shall bear the official seal. Form of Certificate

It is hereby certified that the Public Trust described below has this day been duly registered under the Bombay Public Trusts Act, 1950 (Bom. XXIX of 1950) as the Public Trusts Registration Office.....

Name of Public Trust..... Number in the Register of Public Trusts..... Certificate issued

to..... Given under my hand this.....day of.....197 Signature..... Designation.....

#### **9. Mode of serving summons. :-**

(1) Summons for the attendance of any person whether a party witnesses or assessors, at an inquiry or other proceeding under the Act may be served through post. The summons may be substituted by a letter where the person to be summoned is in the opinion of the Charity Commissioner or Deputy or Assistant Charity Commissioner of a rank entitling him to such a mark of consideration. The summons or letter shall be ended to have been duly served on the person summoned if it is sent by registered post and an acknowledgement or refusal thereof has been received,

(2) No summons for the attendance of any witness shall be issued at the instance of a party to an inquiry or other proceeding under the Act, unless the party first deposits with the Charity Commissioner or Deputy or Assistant Charity Commissioner, as the case may be, such sum as in his opinion is sufficient to defray the cost of travelling and other allowances payable to such witnesses.

#### **9A. Signing of processes. :-**

All summonses, letters substituted for summons and other processes may be signed by an officer authorised in this behalf by the Charity Commissioner or Deputy or Assistant Charity Commissioner.

#### **10. Allowances to witnesses. :-**

(1) Allowances payable to witnesses summoned for any inquiry or other proceeding under the Act shall vary according to the status and circumstances of witnesses who shall be classed as follows;

Class (i) will generally include large land-holders, professional men, big businessmen and persons of like status. Class (ii) will generally include ordinary land-holders, clerks, artisans, small businessmen and persons of like status.

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

(2) Local witnesses shall be paid conveyance allowance per day at the following rates:

	Rs. nP.
Class (i)	2-00
Class (ii)	1-25
Class (iii)	0.75

Class (iii) witnesses may, at the discretion of the officer holding the inquiry or other proceeding, be paid in addition a subsistence allowance per day of Rs. 1-00.

(3) Witnesses coming from outside shall be paid travelling allowance and subsistence allowance as shown below:

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

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

#### **11. Manner of recording evidence of witnesses :-**

(1) At any inquiry or other proceeding under the Act as the examination of each witness proceeds the Officer holding the inquiry or proceeding shall make a memorandum in [Gujarati] of the substance of what each witness deposes and such memorandum shall be signed by the officer and shall form part of the record.

(2) where the Officer is unable to make a memorandum as required by sub-rule (1), he shall

record the reason of his inability and shall cause the memorandum to be made in writing from his dictation.

**12. Rule :-**

Deleted]

**13. Changes in the Register of Public Trusts. :-**

(1) Any change or proposed change in any of the particulars recorded in the Register of Public Trust shall, under sub-section (1) of section 22 be reported to the Deputy Charity Commissioner or Assistant Charity Commissioner by the trustee of the trust concerned in the form of Schedule III hereto.

(1A) The memorandum referred to in sub-section (1 A) of section 22 shall be in the form specified in Schedule IIA hereto and shall be verified in the manner provided in sub-rule (4) of rule 6-

(2) The Deputy or Assistant Charity Commissioner on receipt of the report under sub-rule (1) shall cause particulars in respect thereof to be entered in register to be kept for the purpose in the form of Schedule IV hereto. In such register there shall be entered also particulars in respect of changes effected in the Register of Public Trust otherwise than on report by the trustee.

(3) Amendments in the entries in the Register of Public Trust shall be made by scoring out in red ink the original entry or entries, and the addition or alteration initialled by the Deputy or Assistant Charity Commissioner.

(4) The Deputy or Assistant Charity Commissioner may of his motion correct clerical or accidental mistakes in any of the entries in the Register of Public Trusts.

**13A. Manner of verification of applications under section 22B. :-**

The application under section 22B shall be verified in the manner prescribed under sub-rule (4) of rule 6.

**13B. Form and manner of verification of memorandum under section 22C. :-**

The memorandum referred to in section 22C shall be in the form of Schedule I-A hereto and shall be verified in the manner prescribed under sub-rule (4) of rule 6.

**14. Form of book under section 23. :-**

The Deputy or Assistant Charity Commissioner receiving under section 23 copies of entries in regard to immovable property situate within his region or sub-region of public trusts registered in other regions or sub-regions shall keep an abstract of such entries in a book maintained in the form of Schedule V hereto.

**15. Registers of decisions of courts. :-**

(1) These shall be maintained in the office of the Charity Commissioner a register in the form of Schedule VI hereto of decisions of courts relating to public trusts communicated to him under section 26.

(2) Also, there shall be maintained in each Public Trust Registration Office or Joint Public Trusts Registration Office a register in the form of Schedule VII hereto of such decisions forwarded by the Charity Commissioner for effecting the necessary changes in the Register of Public Trusts.

**16. Form of memorandum under section 28A. :-**

The memorandum referred to in section 28A shall be in the form of Schedule II-A hereto.

**16A. Manner of maintaining separate register under section 28B(1) :-**

Deleted.]

**16B. Fee for inspection and extracts from any register under section 28B. :-**

Deleted ]



## **17. Maintenance of accounts under section 32. :-**

(1) Every trustee of a public trust shall keep regular accounts of all receipts and movable and immovable property and of all encumbrances created on the trust property and of all payments and alienations made on behalf of the public trust of which he is the trustee. The accounts shall contain all such particulars as in the opinion of the Charity Commissioner will facilitate preparation of the balance sheet and income and expenditure account in the form of Schedules VIII and IX add the preparation of a statement of income chargeable to contribution in the form of Schedule IXC hereto :

Provided that where the trustees of public trusts are entitled to file statements in the form of Schedules IX-A and IX-B hereto by virtue of any exemption granted under clause (4) of sub-section (4) of section 33, the accounts may contain particulars which shall facilitate the preparation of statements in the aforesaid form of Schedules IX-A and IX-B.

(2) The trustee shall get the accounts audited annually in the manner prescribed in rule 19

(i) in the case of a public trust having a gross annual income of more than Rs. 3000 by a Chartered Accountant; and

(ii) in the case of a public trust having a gross annual income of Rs. 3000 or less by a Chartered Accountant or a person authorised by the State Government u/sub-sec. (2) of section 33.

## **18. Power of audit. :-**

For the purpose of audit under sub-section (2) or sub-section (4) of section 33, the Deputy or Assistant Charity Commissioner may either of his own motion or at the request of the auditor

(1) require the production before the auditor of any book, deed, account, voucher or other document or record necessary for the proper conduct of the audit.

(2) require the trustee or any person having the custody or control of or accountable for, any such book, deed account, voucher or document or record to appear in person before the auditor.

(3) require the trustee or any such person to give the auditor such information as may be necessary for the aforesaid purpose.

(4) require the trustee or any person having the custody or control of, or accountable for, any movable property belonging to the trust or produce such property for the inspection of the auditor or to give the auditor such information as may be necessary regarding the same.

## **19. Manner of audit. :-**

(1) The report of an auditor relating to accounts audited u/sub-section (2) of section 33, shall, in addition to the requirements of sub-section (2) of section 34, contain in the following particulars:

(a) whether accounts are maintained regularly and in accordance with the provisions of the act and the rules;

(b) whether receipts and disbursement are properly and correctly shown in the accounts;

(c) whether the cash balance and vouchers in the custody of the manager or trustee on the date of the audit were in agreement with the accounts;

(d) whether all book, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;

(e) whether in inventory, certified by the trustee, of the movables of the public trust had been maintained;

(f) whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;

(g) whether any property or funds of the trust were applied for any object or purpose other than the object or purpose of the trust;

(h) the amounts of outstanding for more than one year and the amounts written off, if any;

(i) whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000;

(j) whether any money of the public trust has been invested contrary to the provisions of section 35;

(k) alienations, if any, of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditor;

(1) any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.

(2) The balance sheet and income and expenditure account required under sub-section (1) of section 34 to be prepared by the auditor or any person authorised in this behalf u/sub-sec. (1) of section 33 and forwarded by him to the Deputy or Assistant Charity Commissioner shall be in the form of Schedules VIII and XI respectively.

## **20. Fee for special audit. :-**

(1) The fee for special audit under sub-section (4) of section 33 shall be fixed by the Charity Commissioner according to the circumstances of each case:

Provided that in no case such fee exceed two and half per centum of the gross annual income of the public trust or be less than Rs. 50.

Explanation. For the purposes of this sub-rule the gross annual income shall include gross income from all sources in a year, excluding donations given or offering made with a specific direction that they should form part of the corpus of the public trust.

(2) Before a special audit is directed under sub-section (4) of section 33, the Charity Commissioner may require the trustee of the public trust concerned or the person moving the Charity Commissioner for such special audit to deposit such amount as would in the opinion of the Charity Commissioner be sufficient to meet the cost thereof.

(3) The Charity Commissioner, after completion of the special audit may direct the whole or any part of the costs thereof to be met from the funds and property of the public trust or out of the Public Trusts Administration Fund or be borne by the person moving the Charity Commissioner for such special audit.

## **21. Time for audit and submission of the audit report, etc. under section 34. :-**

(1) The trustee shall get the accounts audited within 6 months of the date of balancing the accounts under sub-section (1) of section 33, and the auditor shall forward a copy of the balance sheet and the income and expenditure account along with his audit report to the Deputy or Assistant Charity Commissioner within a fortnight of the audit.

The Deputy or Assistant Charity Commissioner may, however, for sufficient reason grant extension of time.

(2) In every Public Trust Registration Office of Joint Public Trusts Registration Office there shall be maintained a register of such audit reports received under sub-rule (1) in the form of Schedule X hereto.

## **22. Inspection of entries in the Public Trust Register and other documents :-**

(1) Subject to the conditions and on payment of the fees hereinafter specified, the Deputy or Assistant Charity Commissioner shall on application by any person having interest or permitted in this behalf by the Deputy or Assistant Charity Commissioner allow inspection of any entry or portion thereof in the Register of Public Trusts or any statement, notice,

intimation, account, audit report or any other document filed under the Act.

(2) The application for inspection shall specify the particulars of the documents and contain such information as may be necessary for identifying the documents required for inspection.

(3) A fee at the rate of one rupee per day shall be charged for the inspection of each entry or portion thereof in the Register of Public Trusts or each statement, notice, intimation, account or audit note or other document filed under the Act :

Provided that the Deputy or Assistant Charity Commissioner may in his discretion, by an order in writing allow, in fit cases, inspection of any number of such entries and documents on payment of such smaller fee as he may deem proper :

Provided further that the minimum fee which the Deputy or Assistant Charity Commissioner shall charge shall be a fee payable at the rate of one rupee for every day on which the inspection is made.

(4) Such inspection shall be allowed during office hours only, subject to such supervision as the Deputy or Assistant Charity Commissioner may in each case direct.

**23. Grant of copies of entries in the Public Trusts Register and other documents :-**

(1) On payment of the fees specified hereinafter the Charity Commissioner or Deputy or Assistant Charity Commissioner or an officer authorised by any of them in this behalf shall, on application by any person having interest or any other person permitted by the Charity Commissioner or the Deputy or Assistant Charity Commissioner or an Officer authorised by any of them in this behalf furnish him with copies certified if required under his hand of

(a) any entry or portion thereof in the Register of Public Trusts or any statement, notice, intimation, account audit report, or any other document filed under the Act;

(b) proceedings of any inquiry under the act;

(c) proceedings of any appeal before the Charity Commissioner;

(d) any certificate issued by the Charity Commissioner, Deputy or Assistant Charity Commissioner.

(2) The fees for the supply of copies shall be

(a) four annas for every 100 words or fraction thereof;

(b) in the case of certified copies, an additional twelve pies for every 100 words or fraction thereof for comparing;

(c) in the case of a document in a tabular form, twice the above rates;

(d) an additional fee of six pies for every sheet of foolscap paper used in preparing the copy or copies asked for;

(e) additional fee at half the relevant rate specified in clauses (a), (b), (c) and (d) where copies are required urgently.

**24. Application under section 36 for sanction of alienations. :-**

(I) Every application for sanction of an alienation shall contain information inter alia on the following points :

(1) whether the instrument of trust contains any directions as to alienation of immovable property;

(ii) what is the necessity for the proposed alienation:

(iii) how the proposed alienation is in the interest of the public trust; and

(iv) in the case of a proposed lease, the terms of the past leases, if any Such application shall be accompanied, as far as practicable, by a valuation report of an expert.

(2) The Charity Commissioner, before according or refusing sanction, may make such inquiry as he may deem necessary.

(3) In according sanction, the Charity Commissioner may impose such conditions or give such directions as he may deem fit.

(4) The decision of the Charity Commissioner under sub-section [1] of section 36 shall be published in a local newspaper having circulation in the area where the property concerned is situate, and also on the notice boards of the offices of the Charity Commissioner and the Deputy or Assistant Charity Commissioner, as the case may be, of the region in which the property is situate in a manner sufficient to give information about the material particulars regarding the number of the application for sanction, the name of the public trust, the description of the property for the alienation of which sanction is accorded and the price at which it is proposed to be sold or mortgaged or the rent at which and the period for which it is proposed to be leased and the substance of such decision.]

**25. Manner of holding inquiry under section 39 :-**

If the Deputy or Assistant Charity Commissioner finds that there is a prima facie case for an inquiry under section 38, he shall

(a) fix a date for the inquiry and cause a notice to be served on the trustee or any other person concerned to appear on the date fixed: and

(b) on the date fixed for such hearing, or any subsequent date to which the hearing may be adjourned, allow them an opportunity to represent their case and to adduce evidence, and make any further inquiries as he may consider necessary, and

(c) on completion of the inquiry record his findings and the reasons therefor; and

(d) if he holds that the trustee or any other person has been guilty of gross negligence, a breach of trust, misapplication or misconduct which has resulted in loss to the public trust, report the matter to the Charity Commissioner and forward to him the papers of this inquiry.

**26. Application under section 50A. :-**

(1) Every application under section 50A to the Charity Commissioner shall set out concisely the material facts about the Public Trust and shall contain inter-alia the following particulars, that is to say,

(a) names, occupation and address of the applicants,

(b) name and description of the trust and its office address,

(c) registered number of the trust according to the Register of Public Trusts,

(d) approximate value of the trust properties,

(e) approximate annual income of the trust,

(f) names and addresses of the trustees and managers,

(g) object of the trust,

(h) nature of the applicant's interest in the trusts,

(i) reasons for the prayer for the settlement of a scheme,

(j) list of documents relied upon,

(k) particulars of the application, if any, under section 92 of the Code of Civil Procedure, 1908 or under section 51 of the Bombay Public Trusts Act 1950, in regard to the trust made earlier by the applicants or to their knowledge by other person and the result thereof.

(2) The application shall, as far as possible be accompanied by copies of all the relevant documents including the instrument of trust, if any.

(3) The application shall be accompanied by a draft scheme and shall be signed and verified in the manner provided in sub-rule (4) of rule 6.

[(3A) The applicant shall pay into the office of the Charity Commissioner the cost of serving notices on the trustees and such other persons as the Charity Commissioner deems fit, at the prevalent rate of charges for a registered letter (acknowledgement due).]

(4) There shall be maintained in the office of the Charity Commissioner a register of applications made under section 50A in the form specified in Schedule XA hereto.

## **27. Application under section 51. :-**

(1) Every application to the Charity Commissioner by persons having interest for his consent to file a suit of the nature specified in section 50 shall set out concisely the material facts and contain inter alia the following particulars :

(a) Names, occupation and addresses of the applicants.

(b) Name and description of the trust and its office address.

(c) Number of the trust on the Register of Public Trusts, if registered.

(d) Approximate value of the trust properties.

(e) Approximate annual income of the trust.

(f) Names and addresses of the trustees and managers

(g) Objects of the trust

(h) Nature of the applicant's interest in the trust.

(i) Cause of action and substance of evidence in support of it and nature of the relief sought in the proposed suit.

(j) List of documents relied on.

(k) How the applicants proposed to meet the costs of the suit.

(1) Particulars of applications, if any, under section 92 of the Civil Procedure Code, 1908, in regard to the trust made earlier by the applicants or to their knowledge by other persons, and the result thereof.

(2) The application shall, as far as possible, be accompanied by copies of all the relevant documents.

(3) The Charity Commissioner, after hearing the applicants and making such inquiry (if any) as he deems fit, may either summarily dismiss the application or grant the consent applied for:

Provided that no such consent shall be given unless the trustees have been given an opportunity of being heard.

(4) Where the Charity Commissioner decides to hold an inquiry or to hear the trustees under sub-rule(3), and directs notices to be served upon the trustees and such persons as he deems fit, the applicants shall pay into the office of the Charity Commissioner the costs of serving such notices at the prevalent rate of charges for a registered letter (acknowledgment due), and shall furnish as many copies of the application as are required for service upon the said persons.

(5) In the case where Charity Commissioner grant consent to the filing of the suit his consent shall be endorsed on the plaint before the same is filed in court.

(6) There shall be maintained in the office of the Charity Commissioner a register of applications made to the Charity Commissioner under section 51 in the form of Schedule XI hereto.

## **28. RULE :-**

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## **29. Register of bequests in favour of public trusts under section 53. :-**

The Deputy or Assistant Charity Commissioner for every region or subregion shall maintain a register in the form of Sch. XII hereto containing particulars of wills of which copies are forwarded to him under which bequests have been in favour of public trust or where such bequests themselves create public trusts.

## **30. Dharmada accounts under section 54. :-**

(1) The account of dharmada shall be submitted to the Deputy or Assistant Charity Commissioner in the form of a statement in Schedule XIII hereto.

(2) The Deputy or Assistant Charity Commissioner may for the purpose of verifying the correctness of the account call for the books of accounts of the person charging or collecting the dharmada and if he thinks it necessary, have them audited by any person whom he may appoint in this behalf and direct that the expenses of such audit be paid out of such account.

(3) If the dharmada is intended for a specific charitable or religious purpose and is not used or used only in part for such purpose the Deputy or Assistant Charity Commissioner may direct that the amount available shall be used for such charitable or religious purpose.

(4) If in any other case, it is necessary in the opinion of the Deputy or Assistant Charity Commissioner to obtain the direction of the Court for the appropriation of the amount under section 55 he shall make a report to the Charity Commissioner and may, pending the decision of the court, direct that the amount shall be deposited in such manner as he thinks fit,

(5) A register of dharmadas in his region or sub-region shall be maintained by the Deputy or Assistant Charity Commissioner in the form of Schedule XIV hereto.

## **31. Time for applying to the court under section 55. :-**

The time for the trustees to apply to the court for directions under section 55 shall be three months from the date of the receipt of the notice from the Charity Commissioner:

Provided the Charity Commissioner may in his direction allows a longer time or grant extension of time for the purpose.

## **31A. Conditions and restrictions subject to which committee may hold properly under section 56 E. :-**

(I) Where a committee holds under section 56E

(1) any immovable property, than no sale, mortgage, exchange or gift thereof or no lease thereof for a period exceeding ten years in the case of agricultural land and three years in the case of non-agricultural land or building shall be made without the previous sanction of the State Government;

(ii) any which cannot be applied immediately or at any early date to the purposes of the committee then unless the State Government otherwise permits, the committee shall deposit the money in any Scheduled Bank as defined in the Reserve Bank of India Act, 1934 in the Postal Savings Bank or in a Cooperative Society approved by the State Government under section 35.

(2) The Committee may invest such money in the first mortgage of any immovable property, if the property is not leasehold for a term of years and the value of the property is more than one and half times the mortgage money.

## **31B. Honorarium of fees and allowances payable to members of committee under section 561. :-**

The Chairman the treasurer and other members of the committee shall be paid Rs. 50 each per year as honorarium and also travelling allowances at the rates admissible under the

Bombay Civil Services Rules to Government Servants of the first grade. Such honorarium and allowances shall be paid from the funds of the endowments under the managements of the committee in such proportion as the State Government may determine in each case.

**31C. Interval at which committee shall meet and procedure to be followed under section 561. :-**

(1) The Committee shall hold at least one meeting at the interval of every three months which shall be called the ordinary meeting. The committee may also hold additional meetings and such additional meetings shall be called special meetings. Such ordinary and special meetings shall be held at such time and place as the Chairman may determine.

(2) Notice in writing of every meeting of the committee shall be delivered or sent through post to each member at his address at least four clear days before the date of the meeting.

(3) The Chairman shall preside at the meeting of the committee. In the absence of the Chairman at any meeting the members present at the meeting shall appoint any one from amongst themselves to be the Chairman of the meeting.

(4) (a) The quorum necessary for the transaction of business at a meeting of the committee shall be

(i) three members if the number of members of the committee is five, and

(ii) four members in other case.

(b) If the members present at the meeting do not form a quorum, the Chairman shall, after waiting for a period of half an hour, adjourn the meeting.

(5) Every resolution or question submitted to a meeting shall be decided by a majority of votes of the members present at such meeting and voting. Each member shall have one vote; but in the event of an equality of votes, the Chairman of such meeting shall have a second or casting vote whether or not he has previously voted on the question. Any resolution of the Committee may be rescinded or varied from time to time by a decision taken in the like manner.

(6) Any matter of business of a routine or formal or urgent nature may be determined by circulation without holding a meeting of the members provided that it is agreed to unanimously by all the members. In case of difference of opinion, the matter or business shall be dealt with at the next meeting of the Committee.

(7) (a) The Committee shall keep a minute book which shall contain

(i) a report of the proceedings of each of the meetings of the Committee.

(ii) a copy of each circular on which a decision has been arrived at.

(b) The minutes shall be read over the members at the next meeting and when confirmed, shall be signed by the Chairman of such meeting.

(c) In case of difference of opinion at the time of confirmation of proceedings of a previous meeting, the minutes shall be confirmed by the majority of the members present in the previous meeting.

**31D. The terms and conditions of service of Secretary under section 56M. :-**

(1) The salary and allowance admissible to the Secretary shall not be less than those admissible to a junior clerk in the subordinate service of the State Government.

(2) He shall be entitled to leave as admissible to a junior clerk in the subordinate service of the State Government under the Bombay Civil Service Rules.

(3) The Salary and allowances and other sums payable the Secretary shall be paid by the Committee out of the funds of the endowments under its management in such proportion as

the State Government may determine.

### **32. Contribution to the Public Trust Administration Fund. :-**

(1) Every public trust other than a trust exclusively for the purpose of advancement and propagation of secular education or exclusively for the purpose of medical relief or veterinary treatment of animals shall pay annually to the Public Trusts Administration Fund out of its property or funds a contribution at the rate of 2 per cent of its gross annual income, or, where the public trust is dharmada, its gross annual collection or receipts;

[Provided that no such trust shall be liable to pay the annual contribution exceeding Rs. 50,000]

[X X X] If in any case a question arises whether a public trust is for the advancement and propagation of secular education or not, the Charity Commissioner may, either at the request of the party concerned or suo motu refer the question to the State Government and the decision of the State Government thereon shall be final.

[(1A) Notwithstanding anything contained in subrule (1), the contribution to be assessed under sub-rule (2) in the case of a public trust in respect of the year commencing on any date between 1st April, 1978 and 31st March, 1979 shall be assessed at the rate of 1 per cent of the gross annual income or as the case may be the gross annual collection or receipts of the public Trust.

(2) The contribution shall be assessed on the basis of the gross annual income or collection or receipts, as the case may be, during previous twelve months ending with the thirty-first day of March or such other day in regard to a particular trust or class of trusts as may have been fixed by the Charity Commissioner in this behalf under sub-section (1) of section 33.

(3) In calculating the gross annual income of a public trust, or where the public trust is a Dharmada, its gross annual collection or receipts, for the purpose of assessing the contribution, the following deductions shall be allowed, namely :

(i) in the case of a public trust having advancement and propagation of secular education as one of its purposes, the portion of the gross income or collection or receipts spent for that purpose;

(ii) in the case of a public trust having medical relief as one of its purposes, the portion of the gross income or collection or receipts for that purpose;

(ii-a) in the case of a public trust having veterinary treatment of animals as one of its purposes, the portion of the gross income or receipts spent for that purpose;

(iii) donation received during the year from any sources;

(iv) (Deleted)

(v) grants received from Government or local authorities;

(vi) allowance for annual repairs at 8 1/3 per cent, of the estimated gross annual rent of buildings belonging to the trust which are not rented out yield no income:

Explanation The estimated gross annual rent shall mean the rateable value of the buildings or, where such rateable value is not fixed by a local authority the gross annual rent as estimated by the Deputy or Assistant Charity Commissioner.

(vii) interest on Depreciation Fund, if any, for replacement of buildings;

(viii) interest on Sinking Fund, if any, for repayment of loans;

(ix) out of income or receipts from lands used for agricultural purposes

(a) land revenue and local fund cess, if payable by the trust;

(b) rent payable to the superior landlord, if lands, are held on lease by the trust;



(c) the cost of production (which shall not include the capital cost of irrigation and other works or the cost of maintenance of or repairs to such works, in excess of a limit fixed by the Deputy or Assistant Charity Commissioner with reference to past expenditure on such maintenance or repairs) if lands are cultivated by the trust.

Explanation Receipts from lands used for agricultural purposes when such receipts are in kind, shall be valued at their market value at the time of receipt;

(x) out of income or receipts from lands (including buildings) used for non-agricultural purposes

(a) assessment cases and other Government dues and municipal and other taxes, payable by the trust;

(b) ground rent payable to the superior landlord; (c) insurance premia, if any, in respect of buildings;

(d) allowance for annual repairs  $8\frac{1}{3}$  per cent, of the gross rent of buildings;

(e) allowance for cost of collection at 4 per cent, of the gross rent of buildings let out;

(xi) out of income or receipts from securities, stocks, shares and debentures allowance or one per cent, for cost of collection.

(4) If a public trust conduct a business or trade, for the purpose of assessing the contribution, the net annual profits of such business or trade shall be treated as the gross annual income of the business or trade.

(5) Every auditor auditing the accounts of a public trust under sub-section (2) of section 33, shall annex to the copy of the balance sheet and income and expenditure account required to be forwarded to the Deputy or Assistant Charity Commissioner under sub-section (1) of section 34 a statement of the income of the trust liable to contribution in the form of Schedule IX-C hereto.

(6) The Government may, having regard to the nature of the objects of any class of public trusts or the smallness of the income, thereof by notification in the Official Gazette, remit or reduce the rates at which the contribution is to be made by such class of trusts to the Public Trusts Administration Fund.

(7) Where the annual contribution payable by a public trust calculated in accordance with the foregoing sub-rules exceeds two hundred rupees it may be paid by two equal instalments the first of which shall be payable within one month and the second within four months of the receipt of notice prescribed under sub-rule (1) of rule 33.

(8) Transitory Provision, The contribution for part of the year commencing with the date of the application of the Bombay Public Trust Act, 1950, and ending with the 31st March next following (or such other date as may have been fixed in this behalf by the Charity Commissioner as aforesaid) shall be in such proportion as the period bears to twelve months.

### **33. Notice of demand in respect of contribution. :-**

(1) When the contribution payable by a public trust has been assessed, the Deputy or Assistant Charity Commissioner shall issue a notice of demand in the form of Schedule XV, or where the public trust is a dharmada, in the form of Schedule XVA hereto, to the trustee or manager or the person charging or collecting the dharmada as the case may be, specifying the amount payable and the date or dates (in case of instalments) by which the payment is to be made.

(2) A trustee or manager objecting to the amount of contribution assessed may file an objection before the Deputy or Assistant Charity Commissioner stating the grounds of his objection within 15 days of the receipt of the notice of demand. No objection shall be entertained unless the amount of demand as required by the notice has been first deposited.

(3) The Deputy or Assistant Charity Commissioner on receipt of the objection shall cause it to be entered in a register to be kept for the purpose in the form of Schedule XVI hereto and shall after hearing in trustees or manager for reasons to be recorded in writing, pass such order as he may deem fit. Subject to the order of the Charity Commissioner under sub-rule (5) or (6), the order of the Deputy or Assistant Charity Commissioner shall be final.

(4) A trustee or manager may apply to the Charity Commissioner within 30 days from the date of order passed by the Deputy or Assistant Charity Commissioner under sub-rule (3) for revising such order. The application shall be made in the form of a memorandum signed by the applicant or his pleader. The memorandum shall set forth concisely and under distinct heads the grounds of objections to the order passed by the Deputy or Assistant Charity Commissioner, as the case may be, without any argument or narration and such grounds shall be numbered consecutively.

(5) On receipt of an application under sub-rule (4), the Charity Commissioner may after hearing the applicant or his pleader either confirm or modify the order passed by the Deputy or Assistant Charity Commissioner under sub-rule (3).

(6) The Charity Commissioner may also suo motu revise the order passed by the Deputy or Assistant Charity Commissioner under sub-rule (3):

Provided that the Charity Commissioner shall not pass any order enhancing the amount of contribution assessed by the Deputy or Assistant Charity Commissioner without giving the trustee or manager an opportunity of being heard.

#### **34. List of assessors under section 62. :-**

(1) The Deputy or Assistant Charity Commissioner shall every three years on 1st August prepare for his region or sub-region of a list of persons liable to serve as assessors and qualified in his judgment to serve as such. The list shall contain the name, religion, community, sect, occupation and address of every such person -.

Provided that the Charity Commissioner may for any region or subregion authorise in addition the compilation of any special lists of assessors as he may deem necessary in regard to any public trust or class of public trusts or in connection with any particular matter or class of matters relating to such trusts or class of trust.

(2) The following persons shall be exempt from liability to serve as assessors :

(a) Judges and Magistrates;

(b) Persons serving in the Army, Navy or the Air Force;

(c) Police officers and persons serving in the Police;

(d) Persons employed in the Posts and Telegraphs Department;

(e) Persons exempted from appearance in court under the provision of the Code of Civil Procedure, 1908, sections 132 and 133;

(f) Other persons exempted by the Charity Commissioner.

(3) A Person shall be debarred from acting as an assessor at an inquiry:

(a) if his name does not appear in the list of assessors;

(b) if he is not a citizen of India;

(c) if he has applied to be, or has been adjudicated an insolvent;

(d) if he is of unsound mind, a deaf-mute or suffering from contagious leprosy;

(e) if he is sentenced by a criminal court to transportation or to imprisonment for any offence other than an offence not involving moral turpitude;

(f) if he is a trustee or an office-holder or a servant of, or a person in receipt of any emolument or perquisite from the trust to which the inquiry relates;

(g) if he is interested in a subsisting contract with the public trust to which the inquiry relates;

(h) if he is employed as a legal practitioner on behalf of the trust or as a legal practitioner against the trust to which the inquiry relates:

Provided that the Charity Commissioner, Deputy or Assistant Charity Commissioner may for any other sufficient reason debar any person from acting as an assessor at an inquiry.

(4) The Deputy or Assistant Charity Commissioner may of his own motion remove from the lists the names of persons whom he has reason to believe to be dead and correct clerical or accidental mistakes.

(5) Transitory provision Until the publication of first such list, the lists of assessors and jurors and special jurors, if any, prepared under Chapter XXIII of the Code of Criminal Procedure, 1898, for the trial of sessions cases within a region shall be adopted, without publication, as the lists of assessors for that region for the purpose of inquiries under the Act.

### **35. Allowance to assessors under section 65. :-**

The assessors summoned shall be entitled to allowances as follows :

1. Local Assessors A conveyance allowance to local assessors of Rs. 3 per day in Greater Bombay and Rs. 2 per day in other places.

2. Assessors from outside (a) For journeys between places connected by rail, return second class fare.

(b) For journeys between places connected by steamer, return fare by the upper class, if there are two classes; by the middle or second class if there are more than two classes.

(c) For journeys between places not connected by rail or steamer, actual expenses subject to a maximum of annas 7 per mile.

(d) A daily allowance of Rs. 5 in Greater Bombay and Rs. 3 elsewhere, for days of attendance including days required for the journey:

Provided that the Charity Commissioner, or Deputy or Assistant Charity Commissioner may, for reasons recorded in writing, in the case of any assessors, sanction allowances at such higher rates as he may deem fit.

### **36. Additional duties and powers of the Charity Commissioner. :-**

In addition to the duties and powers enumerated in section 69, the Charity Commissioner shall perform duties and exercise powers set down below:

(i) the power to call for any record or proceedings from any Deputy or Assistant Charity Commissioner;

(ii) the power to say any proceedings before a Deputy or Assistant Charity Commissioner or the execution of any order passed by a Deputy or Assistant Charity Commissioner;

(iii) the power at any stage to transfer any proceedings pending before a Deputy or Assistant Charity Commissioner to another Deputy or Assistant Charity Commissioner for disposal;

(iv) the power to transfer a public trust registered in one Public Trust Registration Office or Joint Public Trusts Registration Office to the register of another Public Trusts Registration Office or Joint Public Trusts Registration Office.

### **37. Manner of filing appeal under section 70. :-**

(1) Every appeal to the Charity Commissioner against the finding or order of a Deputy or Assistant Charity Commissioner shall be preferred in the form of a memorandum signed by the appellant or his pleader. The memorandum shall set forth concisely and under distinct

heads the grounds of objections to the finding or order appealed from without any argument or narration, and such grounds shall be numbered consecutively.

(2) Such appeal shall be sent to the Charity Commissioner either by registered post or presented in person or by a pleader and shall be accompanied

(a) by a certified copy of the finding or order appealed from, and

(b) by as many copies of the memorandum of appeal as are required for service upon the parties whose rights or interest will be affected by any order that may be passed in such appeal.

(3) The appellant shall pay into the Office of the Charity Commissioner the cost of serving notices on all the respondents at the rate of [at the prevalent rate of charges for a registered letter (acknowledgement due.)],

(4) The Charity Commissioner, after the appeal has been heard, shall pronounce his decision either at once or on some future day of which due notice shall be given to the parties or their pleaders.

(5) [Deleted.]

(6) There shall be maintained in the Office of the Charity Commissioner a register of appeals filed to the Charity Commissioner under section 70 in the form of Schedule XVII hereto.

**37A. Manner of filing an application under section 70A :-**

The provisions of rule 37 shall mutatis mutandis apply to an Application that may be made under section 70A for revision of any finding or order.]

**38. Manner of filing appeal under section 71 :-**

(1) Every appeal to the Bombay Revenue Tribunal under subsection (2) of section 51 against the decision of the Charity Commissioner refusing consent to the institution of a suit shall be preferred in the form of a memorandum signed by the appellant or his pleader and accompanied by a certified copy of the decision of the Charity Commissioner appealed from.

(2) The memorandum shall set forth, concisely and under distinct heads the grounds of objections to the decision appealed from without any argument or narration, and such ground shall be numbered consecutively.

(3) The appeal shall be addressed to the Secretary to the Bombay Revenue Tribunal and sent to him by post or presented in person or through a pleader.

(4) (Deleted.)

**39. Forms of requisition to the Collector under section 77. :-**

Requisition to the Collector for the recovery of any sum due under sections 18, 20, 41, 48, 79A, 79C or 79CC or under any rule and recoverable as an arrear of land revenue shall in the case of a sum recoverable from a public trust be in Form A, and in the case of sum for which any trustee or other person is personally liable be in Form B of Schedule XVIII hereto. Additional rules applicable to trusts of which the Charity Commissioner is the trustee

**40. Procedure in case of appointment of Charity Commissioner as trustee under section 44. :-**

The author of a public trust appointing the Charity Commissioner to act as trustee shall apply in writing to the Charity Commissioner for his consent to act as such. The applications shall be accompanied by a copy of the instrument of trust.

**41. Procedure in case of appointment of Charity Commissioner as trustee under section 45. :-**

Any person intending to create a public trust and desiring to appoint the Charity Commissioner as trustee there shall apply in writing to the Charity Commissioner for consent to act as such. Such application shall be accompanied by a draft of the instrument of trust

under which it is proposed to create the public trust.

**42. Public trust for which the Charity Commissioner shall not act as trustee The Charity Commissioner shall not accept. :-**

(i) any trust for religious purposes which involves the exercise by him as trustee of any religious observance of ceremony or the decision of any questions as to the religious merit or character of any individual or institution;

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

**43. Procedure in case of appointment of Charity Commissioner as trustee under a will under section 46. :-**

When the Charity Commissioner has been appointed trustee under any will, the executor of the will or the administrator of the estate concerned, after obtaining probate or Letters of Administration with the will annexed, shall notify the appointment of the Charity Commissioner in writing, and shall supply him with a copy of the will and of any trust instrument or other document affecting the trust, and particulars as to the nature and value of the trust property and liabilities (if any) attaching to such property or the holder thereof, and the beneficiaries or the class of beneficiaries under the trust. The Charity Commissioner may call for any other information which he considers necessary in any particular case. After having been supplied with such information, the Charity Commissioner shall decide whether the trust shall be accepted or refused, and shall give notice to the executor or administrator of such acceptance or refusal and in case of acceptance shall notify in writing his consent to act in the trust and the terms upon which his consent is given.

**44. Administrative charges payable by trust estates. :-**

(1) The charges mentioned in Schedule XIX hereto shall be the charges prescribed under section 48 of the Act, and shall ordinarily be payable on acceptance of the trust by the Charity Commissioner :

Provided that

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

(b) where it appears to the Charity Commissioner, upon accepting a trust that the trust property consists wholly or partially of reversionary interests or other property not in possession and not readily realisable (all which interests and property as hereinafter referred to as the "reversionary property") he may levy an additional charge not exceeding rupees fifteen upon acceptance of the trust. When such additional charge is levied, then

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

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

the trust, and the charge payable upon acceptance shall be payable at the first mentioned date.

**45. Special administrative charges. :-**

In any case in which it appears to the Charity Commissioner that the circumstances of a trust proposed to be administered by him are, or probably will be, such as to render his duties in relation thereto exceptionally onerous, he may levy a special charge in respect of the performance of such duties, in addition to the charges payable in pursuance of these rules; and the Charity Commissioner may make the payment of, or agreement to pay, such special charge a condition of his accepting the trust.

**46. Remission of administrative charges. :-**

In any case in which appears to the Charity Commissioner that the circumstances of a public trust proposed to be administered by him are or will be such as to render his duties in relation thereto exceptionally simple, he may, with the previous sanction of the State Government, remit wholly or in part the administrative charges payable under rule 44 in respect of such public trust. In the case of a public trust of an unclaimed balance paid over to the Charity Commissioner by the Liquidators of Companies, all such charges may be remitted by the Charity Commissioner.

**47. Recovery of administrative charges by instalments. :-**

The Charity Commissioner may, in his discretion, arrange that the charges payable on acceptance of a trust or on investment thereof or any part thereof, shall be debited to the account of the trust, and shall be recovered by him from time to time by such instalments as he shall determine out of the income of the trust fund as the same accrues.

**48. Investment of cash balances. :-**

In so far as it is consistent with the condition of the trust in each case, whenever the cash balance to the credit of any trust amount to one thousand rupees, it shall be invested, so far as may be practicable. But this rule shall not be interpreted as in any way prohibiting or deprecating the investment of smaller credit cash balances, which may be invested, subject to the conditions of the trust and the current demands on the fund, at the discretion of the Charity Commissioner.

**49. Method of investment of trust moneys. :-**

The Charity Commissioner may invest or retain invested money belonging to any trust and coming to his hands in any investments authorised by the trust instrument or (save otherwise provided by that instrument) authorised by section 35 for the investment of trust funds, and may (save as so provided) retain any investment existing at the date of the commencement of the trust:

Provided that the Charity Commissioner shall not invest in or hold any investment in such, manner as to expose himself to liability as the holder thereof, unless he is satisfied that he is fully indemnified or secured against loss.

**50. Custody of securities. :-**

All Government securities vesting in the Charity Commissioner, and coming into his possession, shall be lodged by him, as soon as practicable, in the Reserve Bank of India or any other Bank approved by the State Government in this behalf for safe custody, except in any case in which it may be necessary to retain them temporarily for any purpose. Debentures, shares, title deeds and similar documents may either be lodged in such Bank for safe custody or may be retained by the Charity Commissioner in his own custody as he may in each case consider most beneficial to the trust concerned.

**51. Payments to beneficiaries. :-**

All moneys payable by the Charity Commissioner to beneficiaries shall be ordinarily payable at the office of the Charity Commissioner in Bombay. When payment is remitted by post or through bank, or in any other manner the cost of remittance shall be born by the beneficiary concerned.

**52. Receipt given by banks or solicitors. :-**

When the Charity Commissioner is authorised to pay any income to the bank or to the solicitors of a beneficiary the receipt of that bank or of those solicitors shall be a sufficient discharge to the Charity Commissioner.

**53. Advances to a trust account. :-**

The Charity Commissioner may make advances for the purposes of any public trust in his hands out of any cash balance to the credit of his account with the Bank on such terms as he may think proper.

**54. Inspection of documents and grant of copies. :-**

Upon an application in writing by or with the authority of any person interested in the trust, the Charity Commissioner:

(a) shall permit the applicant or his solicitor or other authorised agent to inspect and take copies of any entry in any register relating to the trust, and (so far as the interest of the applicant in the trust property may be effected thereby) of any account, notice or other document in the custody of the Charity Commissioner;

(b) shall, at the expense of the applicant, supply him or his solicitor or other authorised agent with a copy of any such entry, account or document as aforesaid of any extract therefrom;

(c) shall give to such applicant or to his solicitor or other authorised agent such information respecting the trust property as shall be reasonably requested in the application and shall be within the power of the Charity Commissioner

**55. Fees for inspection and production. :-**

Subject to the conditions in rule 54 the following fees may be levied by the Charity Commissioner:

(1) For search for information regarding trust estates which have been wound up, per hour Rs. 4.

(2) For information on any single point in respect of any trust in which the account is open Rs. 2.

(3) For production of papers, books and other documents in court Greater Bombay, per day Rs. 5.

(4) For production of papers, book and other documents in the Fort, Bombay per day Rs. 10.

(5) For production of papers, books and other documents in Bombay, but without the Fort, per day Rs. 15.

(6) For production of papers, books and other documents in the mofussil, the Charity Commissioner may fix fees according to the circumstances of each case.

(7) For certifying true copies of documents, each certificate Rs. 4

(8) For copy of any entry, account or document, 8 annas per folio of 90 words.

**56. Preparation of schedule showing closing balance. :-**

A Schedule shall be prepared annually showing the closing balance of each trust remaining in the hands of the Charity Commissioner at the end of the year.

**57. Accounts and other records to be kept by the Charity Commissioner. :-**

The Charity Commissioner shall keep the following accounts, statements and records, namely:

No. 1. Register of Trusts. In the form of Schedule XX hereto, in which shall be entered particulars of every trust in the hands of the Charity Commissioner. The particulars shall include date of acceptance of the trust, the name of the settlor of the trust property, the nature and value of the trust property from time to time, the object of the trust and its beneficiaries and such other matters as the Charity Commissioner shall consider in any

particular case desirable to enter in the register.

No. 2. Cash Book. In the form of Schedule XXI hereto, in which shall be entered full particulars of all daily transactions whether in cash or otherwise on account of each trust and the charges and fees charged against each trust.

No. 3. Ledger Accounts of Trusts. In the form of Schedule XXII hereto, which shall contain separate and distinct account of each trust and shall show in detail every debit and credit item, and every transaction whether in cash or otherwise, relating to each trust.

No. 4. Receipt Book. In the form of Schedule XXIII hereto, in which there shall be registered in an annual consecutive series of numbers all receipts granted by the Charity Commissioner for cash or Government securities or other documents having a money value, detailed particulars of the cash or documents received being entered in the counterfoils. Each counterfoil shall be initialled by the Charity Commissioner or officer authorised by him in this behalf, at the time of signing the receipt to which it appertains and after comparison of the receipt therewith.

No. 5. Register of Securities. In the form of Schedule XXIV here to, in which shall be entered particulars of all securities of whatsoever nature received or purchased by the Charity Commissioner on account of each trust and his dealings therewith.

No. 6. Interest Book. in the form of Schedule XXV hereto, in which shall be entered a statement of half yearly interest on all Government and other securities held by the Charity Commissioner,

No. 7. Rent Book. In the form of Schedule XXVI hereto, in which shall be entered the total amount of monthly rent payable to the Charity Commissioner in respect of each immovable property in his charge and the amount of commission (if any) allowed for collection of such rent. The net rents when paid to the Charity Commissioner shall be entered in this book. Arrears of rent (if any) shall be shown in a separate column.

No. 8. Charges and Fees Book. In the form of Schedule XXVII hereto, in which shall be entered the total amount of monthly charges and fees as appearing from the cash book. This book shall also show the total amount of charges and fees paid each month into the Bank to the credit of the Public Trusts Administration Fund.

No. 9. Security Deposit Register. In the form of Schedule XXVIII hereto, in which an account shall be kept of all Government and other securities deposited with the Bank under rule 50.

No. 10. Outward Register. In the form of Schedule XXIX hereto, which shall contain particulars of each letter sent out from the office and shall show the amount of postage, if any, paid on each letter, and the trust to which such postage is chargeable.

No. 11. Inward Register. In the form of Schedule XXX hereto, which shall contain an entry in respect of every letter received in the office showing the date of receipt, sender's name, the trust to which it refers, and how it is disposed of,

**58. Cash Book when to be balanced and initialled. :-**

The cash book shall be balanced at the close of every month and shall be laid before the Charity Commissioner, or any officer authorised by him in this behalf who shall check the entries and satisfy himself that the balance is correct, and shall initial the book in token of his having so satisfied himself.

**59. Vouchers. :-**

Every payment charged in the Charity Commissioner's cash account shall be supported by a voucher, which shall be passed for payment under the initials of the Charity Commissioner or any officer authorised by him in this behalf.

**60. Limit of balance to held in cash. :-**

The Charity Commissioner shall not at any time retain in his hands a larger cash balance than one thousand rupees on account of public trusts of which he is the trustee. Any excess above



that sum shall, at the earliest day possible, be lodged at the Bank.

**61. Audit. :-**

(1) The accounts of the Charity Commissioner shall be audited and the securities held by him or in his account shall be verified once in 6 months and at any other time if the Government so direct, by the Examiner, Local Fund Accounts or by some officer or officers deputed by the Accountant General, Gujarat and shall be certified by him or them.

(2) The costs of, and incidental to, the audit and examination of the Charity Commissioner's accounts shall be met out of the charges levied under rule 44.

**62. Custody of the public Trusts administration Fund. :-**

The Charity Commissioner shall deposit with the Reserve Bank of India, the State Bank of India or such other scheduled bank as may be approved by the State Government all money received by him for being credited to the Public Trusts Administration Fund.

**62A. Audit of accounts of Public Trusts Administration Fund. :-**

(1) The accounts of the Public Trusts Administration Fund shall be audited annually by the Examiner of Local Fund Account and shall be certified by him.

(2) The cost of, and incidental to the audit of the Public Trusts Administration Fund shall be met out of that Fund.]

**63. Surplus money to be invested and disbursed. :-**

All surplus money in excess of the amount required for payment of the amount determined by the State Government under section 6B on account of the pay, pension, leave and other allowances of the Charity Commissioner, the Deputy and Assistant Charity Commissioners the Inspectors and other subordinate officers and servants appointed under the Act and such additional amount, as may, with the approval of the State Government be necessary for the payment of charges for expenses incidental to the regulation of public trusts and for other purposes of the Act, shall be invested and disbursed as provided in rule 64:

Provided that the moneys likely to be required for payments referred to in this rule, if such payments are not to be made immediately may also be invested by the Charity Commissioner in this discretion in call or fixed deposits in the State Bank of India or other Schedule banks.

**64. Investment of surplus money. :-**

Such amount as may be approved by the State Government shall be invested

(i) in public securities,

(ii) in fixed deposits in the State Bank of India and other Scheduled banks.

(iii) in the purchase of immovable properties approved by the State Government and in construction of buildings on lands so purchased or otherwise acquired, subject to conditions specified in the following rules.

**65. Building to be insured. :-**

A building constructed, purchased or otherwise acquired shall be insured with an insurance concern approved by the State Government.

**66. Compulsory provision for certain charges. :-**

Where immovable property is purchased or otherwise acquired or buildings are constructed under rule 64, such sums as the State Government may direct shall be set apart to meet the following charges and expenses, namely:

(1) land revenue payable to Government.

(2) taxes, rates and cesses payable to Government or to any local authority,

(3) insurance charges,

- (4) repairs,
- (5) cost of management,
- (6) sinking or depreciation fund

**67. Leasing of immovable property preferably to educational and other charitable institutions at economic rent. :-**

Immovable property purchased or otherwise acquired under rule 64 shall be leased with the approval of the State Government

- (1) on payment of rent not less than economic rent,
- (2) preferably to educational and other charitable institutions.

**SCHEDULE 1**  
Register of Public Trusts

SCHEDULE I					
(Vide rule 5)					
Register of Public Trusts					
S. No.	Name of	Name of	Mode of	Object of	Particulars
	the trust	trustees and	succession	the trust.	of documents
		managers	to trusteeship		creating
		with their	and		the trust
		address.	manager		
			ship.		
1	2	3	4	5	6
<b>Movable Property</b>					
Particulars other than documents about the origin or creation of the trusts.	Movable property (Entries regarding cash should be made only if it forms part of the capital of the trusts.	Its estimated value	Village where situate	Tenure	
7	8	9	10	11	
<b>Immovable Property</b>					
Survey Number or C.S. or municipal number.	Area	Assessment or Judi.	Estimated value of cash property mentioned in column 12.		
12	13	14	15		
<b>Average Annual Expenditure</b>					
Average gross annual income from property in columns 8 and 12	Average gross annual income from other sources.	Total of columns 15 and 17			
16	17	18			
<b>Average Annual Expenditure</b>					
Remuneration to trustees or managers.	On establishment and staff.	On religious objects.	On charitable objects.	On miscellaneous items.	Total of columns 19 to 23
19	20	21	22	23	24
<b>Average Annual Expenditure</b>					
		Particulars			

Particulars of the scheme if any relating to any trust.	Particulars of encumbrances on trust property.	of title deeds pertaining to trust property and names of trustees of possession thereof.	Remarks
25	26	27	28

## SCHEDULE 2

### Schedule

<b>SCHEDULE II</b> (Vide rule 6)	
To  Deputy  The-----Charity Commissioner,  Assistant	
..... Region/Sub-region  In the matter of Public Trust .....	
I ..... trustee of the above-named public trust, hereby apply under section 18 of the Bombay Public Trust Act, 1950, for the registration of the said public trust.	
2.	I submit the following necessary particulars:
	(ai) the designation by which the public trust is or shall be known (Name of the Public trust.)
(i)	Name of the trustees and managers with their addresses.
(ii)	Mode of succession to the trusteeship and managership.
(iii)	Objects of the trust.
(iv)	(a) Particulars of documents creating the trust (attach copies).
	(b) Particulars other than documents about the origin or creation of the trust.
(v)	Particulars of the scheme, if any, relating to the trust (attach copy).
(vi)	Movable property with estimated value of each class of such property.
(vii)	(a) Details of immovable property showing the village or town where situate, alongwith C.S., Municipal or Survey No., area, assessment or Judi and description of the tenure on which held (attach certified copies of the entries in the record of rights, city survey record or Municipal record relating to the properties).

## SCHEDULE 2A

### SCHEDULE

<b>SCHEDULE II A</b>	
Memorandum of immovable property of public trusts  [ Rules 6(7), 13 (IA), 13B and (16)].	
Name of Public Trust by which it is known and its address.....	

Registered number of Public Trust.....Full name and address of the trustee or Man ager.....

Village or Town (Taluka) and (District) where immovable property is situate		Registration District		Registration Sub-District	Tenure	Survey No. or C.S. or Municipal No.
1	2	3			4	5
Area	Assessment or Judi.	Estimated value of each property mentioned in column 5	Particulars of encumbrances if any on the property	Remarks		
6	7	8	9	10		

### SCHEDULE 3

Report of changes that have occurred or are desired in the particulars recorded in the Register of Public Trusts

<b>SCHEDULE III</b>		
[ Vide rule 13 (I)]		
Report of changes that have occurred or are desired in the particulars recorded in the Register of Public Trusts		
Registered No. and name of Public Trust .....		
Nature of change.	Reasons for the change.	Remarks, if any.
1	2	3

### SCHEDULE 4

Register of Changes

<b>SCHEDULE IV</b>		
[Vide rule 13 (2)]		
<b>Register of Changes</b>		
Serial No.	Registered number and name of public trust	Date of trustee's report (Enter "nil" if change effected otherwise than on report)
1	2	3
Nature of change sought in the Register of public Trusts.	Summary of order and the date thereof and the initials of the D.C.C. or A.C.C.	Remarks
4	5	6

### SCHEDULE 5

SCHEDULE

<b>SCHEDULE V</b>			
(Vide rule 14)			
Serial No.	Date	Name of public trust	Name of trustees and managers with their addresses
1	2	3	4
Office of Registration	Full particulars and approximate value of immovable property situate in this region or sub-region.		Sub-Registrars to whom copy sent and dates of despatch
5	6		7
			Remarks
			8

### SCHEDULE 6

Register of decisions of courts communicated to the Charity Commissioner.

<b>SCHEDULE VI</b>				
[Vide Rule 15 (1)]				
<b>Register of decisions of courts communicated to the Charity Commissioner.</b>				
Serial	Name of public	Name of court	Date of decision	Date of receipt in Charity Commissioner's

No.	trust			Officer
1	2	3	4	5
Nature of decision in brief.	To which regional office forwarded for action	Date of despatch	Date of receipt of compliance report from the regional office.	
6	7	8	9	

#### SCHEDULE 7

Register of decisions forwarded by the Charity Commissioner

SCHEDULE VII				
[Vide rule 15(2)]				
Register of decisions forwarded by the Charity Commissioner				
Serial No.	Name and registered No. of public trust	Name of Court	Date of decision	Date of receipt from charity Commissioner.
1	2	3	4	5
Nature of decision in brief.	Date on which amendments made in The the Register of Public Trusts	Date of reporting compliance to Charity Commissioner	Initials Deputy Assistant Charity Commissioner	
6	7	8	9	

#### SCHEDULE 8

SCHEDULE

SCHEDULE VIII		
[Vide rule 17 (1)]		
Name of the Public Trust .....		
Balance sheet .....		
FUNDS AND LIABILITIES		ASSETS
	Rs. nP.	Rs . nP.
Trust Funds or Corpus Balance as per last balance sheet		Immovable properties (Suitably classified giving mode of valuation.)
Adjustment during the year (give details).		
		Additional or deductions (including those for depreciations) if any during the year.
Other earmarked Funds		
		Investments
(Created under the provisions of the trust deed or scheme or out of the income).		(Suitably classified giving mode of valuation)
FUNDS AND LIABILITIES		ASSETS
	Rs. nP.	Rs . nP.
Depreciation Fund .....Sinking Fund. ....Reserve Fund. ....		Furniture and fixtures Balance as per last balance sheet
Any other Fund ..... Loans (Secured or unsecured)		Additions or deduction (including those for depreciations) if any, during the year.
		Loans (secured or unsecured)
From trustees .....		Good/doubtful
From others .....		
		Loans scholarships .....
Liabilities		Other loans .....
For expenses .....		Advance

For advances .....		To trustees .....
For rent and other deposits		To employees .....
For Sundry credit balances		To contractor .....
Income and Expenditure Account		
		To lawyers .....
Balance as per last balance sheet		
		To others ... ..
Less appropriation, if any...		
Add/Less : surplus or deficit as per Income and Expenditure Account,		

#### SCHEDULE 9

#### SCHEDULE

#### **SCHEDULE IX**

[Vide rule 11 (1)]

Name of the Public Trust.....

Income and Expenditure Account for the year ending.....

Expenditure	Rs. nP.	Income Rs. nP.
To Expenses in respect of properties		
		(accrued)
	By Rent	-----
		(realised)
Relates, taxes, cesses, Repairs and maintenance. Salaries.		(accrued)  By interest -----  (realised)
Depreciation (by way of provision or adjustments)  Other expenses. To Establishment expenses. To Remuneration to trustees.  To Remuneration (in the case of a month) to the heads of the math, including his house-hold expenditure, if any.		On securities On loans On bank account  By Dividend By Donations in cash or kind By grants  By Income from other sources (in details as far as possible)
To legal expenses. To Audit fees.  To Contribution and fees. To Amounts written off		By Transfers from Reserve.  By deficit carried over to balance sheet.
(a) Bad debts, (b) Loan scholarships, (c) Irrecoverable rents, (d) Other items.		
To Miscellaneous expenses To Depreciation.  To Amounts transferred to Reserve or specific fund.  To Expenditure on objects of the trust		
(a) Religious, (b) Educational (c) Medical Relief, (d) Relief of poverty (e) Other charitable objects.		
To Surplus carried over to balance sheet.		
Total Rs....		Total Rs...

#### SCHEDULE 9A

#### Schedule

#### **SCHEDULE IX-A**

[Vide rule 17.]

Statement of income for the year ending.....

Name and registered number of public trust.....

Income from immovable property		Income from other property including securities if any.			Total realisations and outstandings	
Particulars of property	Arrears of income at the end of the previous year	Demand of rent fixed for the current year	Amount realised during the year	Arrears outstanding with details of the year to which they belong.	Description of property	
1	2	3	4	5	6	
Arrears of income at the end of the previous year.	Amount to be recovered during the current year	Amount realised during the year	Arrears out standing. during the year	Total amount recovered during the year	Total arrears outstanding.	Remarks.
7	8	9	10	11	12	13

#### SCHEDULE 9B

Schedule

#### **SCHEDULE IX-B**

[Vide rule 17.]

Statement of expenditure for the year ending.....

Name and registered number of public trust.....

Assessment cesses and other Government dues	Municipal and other taxes	Charges incurred for maintenance and necessary improvement of property including repairs.	Remuneration to managers and/or Trustees	Pay and allowances of servants	On religious objects
" 1	2	3	4	5	6

#### SCHEDULE 9C

Schedule

#### **SCHEDULE IX-C**

(Vide rule 32)

Statement of income liable to contribution for the year ending .....

Name and registered No. of Public Trust .....

Rs. nP. Rs. nP.

Gross annual income

Details of income not chargeable to contribution

under section 58 and Rule 32 ... ..

( i ) Donations received during the year from any source

(ii) Deleted

- (iii) Grants by Government and Local authorities
- (iv) Interest on Sinking or Depreciation Fund
- (v) Amount spent for the purpose of education
- (vi) Amount spent for the purpose of medical relief
- (vii) Deductions out of income from lands used for agricultural purposes :
  - a. Land Revenue and Local Fuad Class ...
  - b. Rent payable to superior landlord
  - c. Cost of production, if lands are cultivated by trust.
- (viii) Deductions out of income from lands used for non-agricultural purposes :
  - (a) Assessment Cesses and other Government or Municipal Taxes
  - (b) Ground rent payable to the superior landlord
  - (c) Insurance premia
  - (d) Repairs at 8-1/3 per cent of gross rent of buildings
  - (e) Cost of collection at 4 per cent of gross rent of buildings let out
  - (ix) Cost of collection of income or receipts from securities, stocks, etc., at 1 per cent of such income
  - (x) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 8-1/3 per cent of the estimated gross annual rent

Income liable to contribution

CHARTERED ACCOUNTANTS

Dated at .....

Trustee .....

Auditors

#### **SCHEDULE 10**

##### **Register of Audit Report**

#### **SCHEDULE X**

[Vide rule 21(2) ].

#### **Register of Audit Report**

Register No. and name of Public Trust.

Year under audit	Date of receipt of audit report	Name of auditor	Remarks
			Note-Specify if audit is a special audit
1	2	3	4

#### **SCHEDULE 10A**

##### **Register of Applications under section 50A to the Charity Commissioner**

#### **SCHEDULE X-A**

[Vide rule 26(4)]

#### **Register of Applications under section 50-A to the Charity Commissioner**

Sr. No.	Date of filling the application	Name and address of the applicants	Name registered No. and address of the public trust to which the application relates
1	2	3	4



Nature or relief sought	Decision on the application	Date of Decision	Remarks
5	6	7	8

#### SCHEDULE 11

Register of Applications under section 51 to the Charity Commissioner

SCHEDULE XI			
[Vide rule 27(6)]			
Register of Applications under section 51 to the Charity Commissioner			
Serial No.	Date of filling Application	Names and addresses of the applicants	Name and address of the public trust to which the application relates
1	2	3	4
Nature of relief sought in the proposed suit		Decision on the application	Date of decision
5		6	7

#### SCHEDULE 12

Register of bequests in favour of public trusts or creating public trusts

SCHEDULE XII		
(Vide rule 29 )		
Register of bequests in favour of public trusts or creating public trusts		
Serial No.	Date of receipts of intimation from executor	Name and address of executor forwarding copy of the will
1	2	3

#### SCHEDULE 13

Statement of account of sums charged or collected as Dharmada

SCHEDULE XIII			
Vide rule 30 (1)]			
Statement of account of sums charged or collected as Dharmada			
Name by which dharmada collection known	Name and address of person in whom collection vests as trustee	Period approximately for which dharmada known to be in existence	Objects for which collection made
1	2	3	4
Particulars as to the basis and rate of collection		Year according to which accounts kept	Year for which accounts submitted
5		6	7
Collection during the year	Total of columns 8 and 9	Particulars of disbursements during the year	
9	10	11	
Total disbursements		Balance carried forward	
12		13	
		Remarks	
		14	

#### SCHEDULE 14

Register of Dharmadas

SCHEDULE XIV				
[Vide rule 30 (5)]				
Register of Dharmadas				
Serial	Name by which dharmada	Period approximately which	Name and address of person in whom	Particulars as to the man

No.	collection known	dharmada known to be in existence	collection vests as trustee	ner and rate of collection
1	2	3	4	5
Objects for which collection made	Year according to which accounts kept	Collection during the year for which first statement of accounts submitted		Remarks
6	7	8		9

#### SCHEDULE 15

Form of Notice of Demand

#### **SCHEDULE XV**

**[Vide rule 33 (1)]**

#### **Form of Notice of Demand**

No..... Date.....19

**Name and registered number of the public trust.....**

**Name of trustee or manager and his address**

... ..

The public trust named above has been assessed to pay a contribution of Rs.....for the year.....to the Public Trust Administration Fund under section 58 of the Bombay Public Trusts Act, 1950.

You are required to pay the amount at the Public Trusts Registration

Officer or to remit it by postal money order or bank draft, to the

Deputy/Assistant Charity Commissioner,.....Region. The amount must be paid in the Public Trusts Registration Office or when sent by postal money order or bank draft, must reach the Deputy/Assistant Charity Commissioner with one month of the receipt of this notice failing which you will be liable to be treated as a defaulter and dealt with under the provisions of the Act and the rules made thereunder.

In case the contribution assessed exceeds Rs. 200, under sub-rule (6) of rule 32 you may pay the amount in two equal instalments the first of which must be paid within four months and the second within four months of the receipt of this notice.

Objections, if any, against the assessment must be filed by you before the undersigned either personally or by a duly authorised agent or by registered post giving reasons for such objections. No such objections shall, however, be entertained unless the amount of demand specified above or half thereof, if it exceed Rs. 200 is deposited.

Signature.....

Deputy/Assistant Charity Commissioner

Date.....

Region.....

#### SCHEDULE 15A

Form of Notice of Demand

#### **SCHEDULE XV-A**

**[Vide rule 33 (1)]**

#### **Form of Notice of Demand**

No.....Date.....19...

Name by which the dharmada collection is known

Name and address of person in whom the collection vests as trustee

The dharmada named above has been assessed to pay a contribution ,  
of Rs.....for the year .....to the Public Trust Administration Fund  
under section 58 of the Bombay Public Trusts Act, 1950.

You are required to pay the amount at the Public Trusts Registration

Office or to remit it by postal money order or bank draft to the Deputy/Assistant Charity Commissioner.....Region. The amount must be paid in the Public Trusts Registration Office, or when sent by postal money order or bank draft, must reach the Deputy/Assistant Charity Commissioner within one month of the receipt of this notice failing which you will be liable to be treated as a defaulter and dealt with under the provisions of the Act and the rules made thereunder.

In case the contribution assessed exceed Rs. 200, under sub-rule (6) of rule 32 you may pay the amount in two equal instalments the first of which must be paid within one month and the second within four months of the receipt of this notice. Objections, if any, against the assessment, must be filed by you before the undersigned either personally or by a duly authorised agent or by registered post giving reasons for such objections. No such objections shall, however, be entertained unless the amount of demand specified above or half or thereof, it exceeds Rs. 200 is deposited.

Signature.....

Deputy/Assistant Charity Commissioner

Date.....

Region

#### SCHEDULE 16

Register of objections against Demand Notice

<b>SCHEDULE XVI</b>				
<b>[Vide rule 33(3) ]</b>				
<b>Register of objections against Demand Notice</b>				
Serial No.	Date of receipt	Date of deposit	Name and address of objector	
1	2	3	4	
Name of public trust and its registered numbers		Date of final order	Summary of order	Remarks
5		6	7	8

#### SCHEDULE 17

Register of Appeals to the Charity Commissioner

<b>SCHEDULE XVII</b>				
<b>[Vide rule 31 (6)]</b>				
<b>Register of Appeals to the Charity Commissioner</b>				
Serial No,	Date of receipt of appeal	Name of the applicant	Name of public trust or dharmada to which appeal relates and the region in which situate	
1	2	3	4	
Section under which finding or order appealed against recorded or made		Date of the finding or order	Date of decision in appeal	Remarks
5		6	7	8

#### SCHEDULE 18

Form of requisition to the Collector

<b>SCHEDULE XVIII</b>	
<b>[Vide rule 39]</b>	

**Form of requisition to the Collector****FORM A**

To

The Collector,

.....District.

Whereas the person described in column 1 of the statement below, being a trustee of the public trust mentioned in column 2, has made default in paying out of the funds and property of the said public trust the amount shown against his name in column 3, and due from the public trust as described in column 4, you are hereby requested to recover the said amount as an arrear of land revenue by virtue of section 77 of the Bombay Public Trusts Act, 1950 (Bom. XXIX of 1950) and to pay the same to me.

Statement				
Name and address of the trustee	Name and address of the public trust	Amount	Due on account of	Remarks
1	2	3	4	5

**SCHEDULE 19****Part I Capital Charges****SCHEDULE XIX****[Vide rule 44} Part I Capital Charges**

In respect of the duties of the Charity Commissioner where he has been appointed a trustee under sections 44, 45, 46 and 47 of the Bombay Public Trusts Act, 1950 (Bom XXIX of 1950), the scale of charges shall be as follows :

(1) Where the gross capital value of the trust property or funds does not exceed Rs. 25,000.	a charge of two per cent on such value with a minimum charge of Rs. 50.
(2) Where the gross capital value of the trust property or funds exceeds Rs. 25,000 but does not exceed Rs. 1,00,000.	a charge of two per cent on the first Rs. 25,000, and of one and a half per cent on the remaining part of such value.
(3) Where the gross capital value of the trust property or funds exceeds Rs. 1,00,000 but does not exceed Rs. 5,00,000.	a charge of two per cent on the first Rs. 25,010 of one and a half per cent on the next Rs. 75,000 and of one per cent on the remaining part of such value.
(4) Where the gross capital value of the trust property or funds exceeds Rs. 5,00,000.	a charge of two per cent on the first Rs. 25,000, of one and a half per cent on the next Rs. 75,000, of one per cent on the next Rs. 4,00,000 and of three fourth per cent on the remaining part of such value.

**SCHEDULE 20**

Register of Trusts of which Charity Commissioner is the Trustee

SCHEDULE XX						
[Vide rule 57]						
Register of Trusts of which Charity Commissioner is the Trustee						
Serial No-	Date of acceptance of public	Name or description of	Name of settler of trust	Nature and value of property	Beneficiaries of public trust	Remarks

	trust	public	property				
		trust		Nature	value		
1	2	3	4	5	6	7	8

#### SCHEDULE 21

##### Cash Book

<b>SCHEDULE XXI</b>				
<b>[ Vide rule 57]</b>				
<b>Cash Book</b>				
Folio	Voucher No	Commission	Bank or other shares	<div style="text-align: right;">Receipts</div> <div>Securities -----</div> <div style="text-align: right;">Bank Cash</div>
		Rs.		Rs. Rs.
Folio	Voucher No	Commission	Bank or other shares	<div style="text-align: right;">Payments</div> <div>Securities -----</div> <div style="text-align: right;">Bank Cash</div>
		Rs.		Rs. Rs.

#### SCHEDULE 22

##### Ledger Accounts of Trusts

<b>SCHEDULE XXII</b>				
<b>[Vide rule 57]</b>				
<b>Ledger Accounts of Trusts</b>				
<b>Dr. Accounts of the public trust ..... Cr.</b>				
Date	Page of Cash Book	Bank or other shares	Securities	Cash
1	2	3	4	5
				Rs. nP.
Date.	Page of Cash Book.	Bank or other shares.	Securities	Cash
6	7	8	9	10
				Rs. nP

#### SCHEDULE 23

##### Receipt Book

<b>SCHEDULE XXIII</b>	
<b>[Vide rule 57]</b>	
<b>Receipt Book</b>	
No..... No .....	
Trust..... Date..... 19..Trust.....Date..... 19...	
Received from.....Received from...	
.....the sum of Rupees. ... ..the sum of Rupees.....	
being... .. being.....	
Rs.. ... .. Rs... ..	
Charity Commissioner Charity Commissioner	

#### SCHEDULE 24

##### Register of Securities

**SCHEDULE XXIV****[Vide rule 57]****Register of Securities Public Trust .....**

	Whether purchased		
Date	or transferred	Distinctive No.	
	from any other	of Notes	Loan Amount
	trust		
	Whether sold		Renewal.
	in market or	Price	
Price paid	transferred	realised	Distinctive
	to any other	No. of	Fee
	trust.	Notes.	Date
Rs. nP.		Rs. nP.	Rs. nP.

**SCHEDULE 25****Interest Book****SCHEDULE XXV****[Vide rule 57]****Interest Book**

Interest on ..... due on ..... and realised on .....

Ledger Folio.	Name of public trust.	Amount of Notes	Interest
			Rs. nP.
Income-Tax	Net interest.	Rate of Fees	Amount of Fees.
Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.

**SCHEDULE 26****Schedule****SCHEDULE XXVI****[Vide rule 57]****Rent book for the half ending ..... 19**Months for which rent is recovered and amount and date credited in  
accounts Property

Name of Trusts.	No.	Street.	Monthly Rent.	C.C.'s initials.
Names of Tenants.	January	Date	February	Date
	Rs. nP.		Rs. nP.	
March	Date	April	Date	May
Rs. nP.		Rs. nP.		Rs. nP.
Date	June	Date	Arrears	Remarks
	Rs. nP.		Rs. nP.	

**SCHEDULE 27****Charges and Fees Book****SCHEDULE XXVII****[ Vide rule 57]****Charges and Fees Book**

Charges and fees for the month of ..... 19

Charges

Date. Particulars	Charges realised under Schedule XIX	Search and other miscellaneous Fees	Date.
	Rs. nP.	Rs. nP.	
			By charges and fees into the Reserve Bank of India, Bombay to credit of Public Trusts Administration Fund.

#### SCHEDULE 28

Security Deposit Register

<b>SCHEDULE XXVIII</b>	
<b>[Vide rule 57]</b>	
<b>Security Deposit Register</b>	
Charity Commissioner's Account of Public Securities with the Reserve Bank of India, Bombay, for the half-year ending .....	
Date of Deposit.	
Date of withdrawal	
Total...	
Balance...	
Total...	

#### SCHEDULE 29

Outward Register

<b>SCHEDULE XXIX</b>							
<b>[Vide rule 57]</b>							
<b>Outward Register</b>							
No.	Date.	Name of Trust.	To whom addressed.	Station.	Amount of Postage.	To what account charged.	When charged.
					Rs nP.		

#### SCHEDULE 30

Inward Register

<b>SCHEDULE XXX</b>				
<b>[Vide rule 57]</b>				
<b>Inward Register</b>				
Date of receipt.	Date of letter.	From whom received.	Name of public trust.	How disposed of.