

CIRCULAR NO. 111

SUBJECT :- *Preservation of records of Public Trusts.*

It has been observed that no uniform practice has hitherto been followed by the trustees of public trusts registered under the Bombay Public Trusts Act, 1950, in regard to preservation of records belonging to the public trusts. While no hard and fast rules can be prescribed by the Charity Commissioner in this regard as the conditions in each public trust differ, it is essential that the trusts should preserve permanently, certain important records and documents which are required for use in future for litigation inquiries and such other purposes, whereas there are certain records and account books which are required to be preserved for a certain definite period. Two lists (marked "A" and "B") of such records are enclosed herewith. The trustees of public trust are informed that these lists are not exhaustive and are meant for their guidance only. It will be the responsibility of the trustees to see that important records are not destroyed but are preserved properly.

S.C.BHAT,
Charity Commissioner, Bombay.

List of documents and records belonging to the public trusts which are to be preserved permanently and those which are to be preserved for a certain number of years

(Accompaniment to Circular No.111, dated 5th September, 1959, issued by the Charity Commissioner, Bombay)

A. Records to be preserved permanently

1. Minute Book relating to the proceedings of trustees and any boards, committees, etc. either permanent or *ad hoc* appointed by authority of trustees, members, etc.
2. Ledgers or Khatavahis.
3. List of immovable properties and documents pertaining to the title of properties of the trust, instrument of trust and trust deed creating the trust.
4. Records relating to agreements of a permanent nature such as an agreement to use immovable property (not belonging to the trust) on lease for 999 years.
5. Records relating to the framing of schemes for the managements of the trust.
6. Records establishing customs and usages of the trust.
7. Records indicating the wishes of the author of the trust person empowered to appoint new trustees.
8. Audited statement of accounts and audit reports.
9. Account books, registers, assignments, and other record relating to the Provident fund started for the benefit of trust employees.
10. Lists of donors, patrons, life-members with particulars of amounts paid by them.

11. Any other records which are important for particular classes of public trusts such as records of the type given below :-

- (i) List of members and applications for membership.
- (ii) Registers showing the names and other particulars of students enrolled in the case of trusts created for educational purposes.
- (iii) Registers showing the names, addresses and other particulars of persons residing in sanatoria, musafarkhanas, hostels, etc.

N.B. - The Trustees may decide in the first instance the types of records to be preserved permanently as stated herein, having regard to the objects of the trust.

Records, amount books, etc., to be preserved for some years.

For 12 years

- 1. Cash Books or Rojmela.
- 2. Journals or Nondh Vahis.,
- 3. Bank Pass Books or Bank Statements, counterfoils of cheques and pay-in-slips, etc.
- 4. Rent bills and municipal bills.
- 5. Vouchers relating to receipts and expenditure and similar cords in respect of recurring income and expenditure.
- 6. Acquittance Rolls, pay bill and muster rolls relating to the personal of the trust.
- 7. List of movable properties and dead stock resister, livestock register, etc.

for 7 years

- 1. Accounts relating to postage stamps and inward and outward registers.

2. Papers relating to summoning of meetings of trustees, agenda, etc.
3. Register of patients, counterfoils of bills of medical treatment, etc. in the case of a hospital or a dispensary.