

CIRCULAR NO. 138

SUBJECT:- Accounting Returns, overdue and not submitted.
Collection of information of --

It is observed by the Charity Commissioner during the course of the inspection of some of the Regional Offices that an upto date and correct information about the public trusts from whom accounting returns are due and who have not submitted accounting returns, is not readily available in some of the offices and when such an information is tried to be obtained at the time of Inspection, it could not be supplied, as much time and labour is required to prepare that information.

In order to see that such information is readily available, at any particular time, the Charity Commissioner thinks it necessary to direct that the Regional Officers should instruct the Accountants concerned to maintain every year a balance sheet of public trusts from whom accounting returns are due and not received, and the years to which they pertain. The numbers of public trusts should be encircled when the returns are received. For this purpose the public trusts should first be classified according to the dates of balancing of the accounts and after six months from the date of balancing of accounts (that much time is allowed for Audit) the numbers of public trusts from whom the accounting returns are due should be noted down, on one or more sheets of papers which will show at a glance the Public Trusts who have not submitted the accounting returns. Separate balance sheets will have to be prepared according to the date of

balancing the accounts. As the dates of balancing the accounts are five viz. 31st March, 30th June, Aswin Vad 30, 31st December, and another special date five balance sheets will have to be prepared every year. Follow up action for obtaining the Accounting Returns and scrutinizing them cannot be taken effectively unless such balance sheets are maintained. It will be seen at the time of every inspection that such balance sheets are maintained in the Regional Offices.

The Charity Commissioner may issue instructions shortly to resume the levy, of contribution from Public Trusts. The work of obtaining accounting returns and scrutinizing them should therefore be brought upto-date and attended to carefully.

Dated: 6th October, 1971

M.D. KAMBLI,
Charity Commissioner,
Maharashtra State, Bombay.