

CIRCULAR NO. 165

SUBJECT :- Handing over the accounting returns to the inspectors for spot inquiries..

It is observed that the present system of scrutinizing the accounting returns is not sufficient enough so as to check the irregularities due to acts of commissions and omissions in the accounts. It has been decided that the following procedure be adopted while scrutinizing the accounting returns :-

- (1) The accountant should find out if any income from certain property of the trust is suppressed or shown less and for finding this out the accountant should compare the accounting returns of the previous 2 to 3 years, with accounting returns under scrutiny.
- (2) If there are any grounds for suspicion, then the accounting returns should be handed over for spot inquiry to the Inspectors.

The Regional offices are requested to give suitable instructions on the above lines to the accountants working under them.

M. D. KAMBLI
Charity Commissioner,
Bombay

Dated :22nd December 1972.