

CIRCULAR NO. 171

SUBJECT :- Maintenance of Register of Audit Reports (Sch. X)

The O and M. Study Team appointed by the Government of Maharashtra had recommended that separate Sch. X registers should be maintained according to the closing dates of accounts of Public Trusts. This recommendation has been accepted by the Charity Commissioner. The Regional Officers should therefore maintain separate Sch.X Registers as shown below :-

- (1) Register for trusts whose accounts are closed on 30th June.
- (2) Register for trusts whose accounts are closed on Ao Vad Amas (Diwali)
- (3) Register for trusts whose accounts are closed on 31st December
- (4) Register for trusts whose accounts are closed on any other date approved by the Charity Commissioner or by the Regional Officers under the powers delegated to them.
- (5) Register for trusts whose accounts are closed on 31st March.

2. To ensure that all the trusts are entered in Sch. X Register and to facilitate the easy trace of the page number at which the entry for the trust concerned has been made in that register, a separate index should be maintained as under :-

Serial No.	Registered NO. of Public Trust	Regerence No. of Page and Volume No. of Sch.X
1	2	3

3. The work of rewriting of the Registers need not be undertaken all at one time but can be attended to progressively throughout the year. The work of reconstructing of Sch. X for the trusts whose accounts have been closed on 31st March 1973, should be commenced immediately.

4. The above orders regarding maintenance of registers of Sch. X should be implemented from 1st April 1973.

Dated :19th June, 1973.

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