CIRCULAR No. 202

SUBJECT- Government Order No.B.P.T./1875/423/(98)/DVI, dated 19th March 1976 delegating the powers under section 41(C) of Bombay Public Trusts Act, 1950 to Regional Officers.

- 2. New section 41(c) was inserted in Bombay Public Trusts Act, 1950 vide Maharashtra Act XX of 1971 and the said provisions are made applicable with effect from 15th June 1978, any person (not being a Public Trust Registered under the Act) collecting any money subscription, donation or other property for religious or Charitable purpose has to inform Charity Commissioner (now Dy. Charity Commissioner/Asstt. Charity Commissioner of respective region) in writing of such collection and purpose for which such collection is made. The Charity Commissioner, Maharashtra State, had received such information's during last three years or so and has disposed the matters under section 41(c) of Bombay Public Trusts Act, 1950. A definite procedure was followed by the Charity Commissioner in respect of such information received in his office and it is felt necessary that in order to have proper control on such collections uniform policy/procedure should be adopted by all the Regional Offices in respect of such information under section 41(c). It is also felt that by such adoption of uniform policy, public will have no grievance against the provis0ons of Law and against the organization which has to implement the said provisions of law. The following guide-lines/instructions are hereby issued to the Regional Offices and Regional offices are requested to see that they are followed scrupulously.---
- (31) The information under section 41(C)(1) shall be in writing. However, it need not bear any court fee stamp as it is not an application No. Court fee stamp is necessary under section 41(c) Bombay Public Trusts Act, 1950 hence it may not be insisted.
- (32) There shall be maintained a register for the information received wherein information received shall be serially entered talukawise. The suitable compilation etc. shall be given for identification of such information. The columns of the registers shall be as per the Appendix 'B' to this circular.
- (33) The first and foremost principle of dealing with the information received shall be to deal with it without any delay. The information shall be seen by Regional Office at tapal stage and necessary order shall be passed on it and communicated to the person furnishing information so that we could expect the compliance of the conditions imposed./ If there is rush of information, special care should be taken to see that the work is allotted to some other additional members of the staff of some time.

3. There are different types of purposes for collection. The broad types of religious and Charitable purposes can be first divided into (1) long period of collection (2) short period of collection. The further division may be follows:-

	Religious	Charitable	
Long Period of collections	(1)Jirnedhar etc. or Temple	(1) Construction of School	
	places of worships	building auditorium etc	
	(2)Printing or reprinting of	(2)Printing of Publication	
	religious books	of literature	
Short period of collections	(1)Ganceshotsava	(1) One charity show	
	(2)Sharodotsava	(2) Other purposes of short	
		period collections.	
	(3)Urus and religious		
	purpose.		

The above division is made to show that there are different possible types of purposes but the list is not exhaustive but only illustrative. The information received for different purposes will have to be dealt with differently and on different footing.

- (32) If the period of collection is long on and on completion of such period the trust (of collections) continues or comes into existence, if may be seen that the trust is registered under the provisions of Bombay Public Trusts Act,1950 so that the collections go out of preview of, Sec.41(c) and all other provisions of the Act are applicable. Similarly if the period of collections runs over two years, the informants may be asked to get the rust registered. Similarly all necessary information about the collectors or group of collectors shall be called and undertaking to maintain trues and proper accounts may be obtained. In fit cases, affidavit giving the information shall be insisted to avoid future complications. All or any one or more conditions as the case may be as per Appendix 'A' may be imposed while allowing continuation of collections, taking into consideration the nature, duration, extent, are of operation and the persons collecting the same. It should be seen that written order is issued to facilitate the collections etc.
- (33) If the period of collection is short and the purpose is of temporary duration such as Ganeshotsava etc., the information shall be dealt with on different footing. In such cases, names, addresses of the persons responsible for collecting and other information as per Appendix "C" may be collected and the letter

authorizing the collections on the lines of Appendix 'P' be issued without delay so that public is not required to attend office off and on.

- 4. If may so happen that instead of information under section 41(c), a complaints is received from public about the fact of collection by some persons. The complaint will have be inquired within one month time and action if necessary under section 41(c)(2) to stop collection shall have to be taken. On receipt of complaint show cause notice why collection should not be stopped could be issued to persons collecting and further proper action can be taken on receipt of reply.
- 5. After the first part of getting information and allowing the persons to continue collection the harder task is to get the accounts of collection. All powers shall be used to secure the Account. The Charity Commissioner was insisting audited accounts in case the total collections exceeds Rs.2000/-. Follow up action to get accounts shall be taken. The accounts received shall be scrutinized with a view to see what is surplus in the hands of collectors and how they propose to utilize it. In some cases cypress directions may be necessary. Such cases shall be reported to Charity Commissioner, Maharashtra State with derailed report of further action.
- 6. It is noticed that provisions of section41(c) are not widely known to the public, charity commissioner has issued press notes in this respect previously. Regional office should consider the issue of press note for brining the provisions of the section at appropriate time i.e. before such collections start on large scale, to the notice of the public eg. Ganesh festivals etc.

A quarterly report in the form as per Appendix 'E' of the information received disposal off, Account filed complaints received and action taken thereon shall be sent to Charity Commissioner, Maharashtra State, Bombay after the end of quarter beginning with the quarter ending 30the June 1976.

	V.G. NIRGUDE,
Dated:	Charity Commissioner,
	Maharashtra State, Mumbai

ANNEXURE A

- 1. Proper accounts of the collections and expenditure are maintained and got audited.
- 2. The audited Statements of Accounts and report of the auditor are sent to this office every year till the trust is either registered as public trust or the activity is closed and would as per law.
- 3. All collection are in the first instance spent for the objects for which the same are collected and balance if any is settle d in trust for maintenance of the object or foundation or is given to some institution with similar objects with prior permission of the Charity Commissioner.
- 4. All the collections were made by passing a receipts and proper account of receipt books or tickets or souvenirs etc. is maintained and a report of such printed matters be annexed to the audited statements.
- 5. All expenses are supported by proper vouchers and sanctions are obtained for all the expenses from the committee or body of any which has under taken the collections.
- 6. All the amounts received are deposited in Bank and expenses are made through a Bank except petty expenses.
- 7. If the collection amounts to a Public Trust or Charitable nature the same should be got registered if necessary by making a deed of declaration of trust and there after an application in schedule II under section 18 of the Bombay Public Trusts Act,1950.
- 8. In any case such collections should not be continued for a period more than two years without registration or utilization of the collections, unless special reasons are shown for not doing to the satisfaction of Charity Commissioner.
- 9. A report giving the total collections made till expiry of 3 months from the order given within a fortnight from the said period.

District.....

Serial	Date of	Name of	name	Purpos	No. of	Whethe	Action	Remark
No	Receipt	Collectors	or style	e of	letter/or	r	taken	S
			under	collect	der	Accoun	on	

			which collecti ons are being made	ion and Target fixed if any	issued	t are receive d, rate of receipt of account	account	
1	2	3	4	5	6	7	8	9

APPENDIX 'C'

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- (1) = $q\ddot{a}\dot{q}$ É-- MÉhÉä \ddot{q} ÉÉäiºÉ'É ºÉÉVÉ®úÉ Eð®úhÉä.
- (2) Ê'öEòÉhÉ ({ÉkÉÉ)
- (3) ÉMÉÇhÉÒ MÉÉä³yÉ Eð®úhªÉÉSÉä IÉäjÉ
- (Â4) 'ÉMÉÇhÉÒ MÉÉä³ýÉ Eð®úhÉÉ-ªÉÉ EðɪÉÇEðÉ®úÒú "ÉÆb÷³ýÉSÉÒ +lÉ'ÉÉ MÉÞ½þºlÉÉÆSÉÒ ºÉÆ{ÉÚhÉÇ xÉÉä'É 'É {ÉkÉä.

- (5) ΈΜΕÇhÉÒ |ÉlÉ É MÉÉä³ýÉ Eò®úÒiÉ +ɽþÉiÉ +lÉÉÉ ºÉ¦ÉɺÉnù ºÉɱÉɤÉÉnù|É ÉÉhÉä MÉÉä³ýÉ Eò®úÒiÉ +ɽþÉiÉ iɺÉäSÉ EòÉähÉiªÉÉ ºÉɱÉÉ{ÉɺÉÚxÉ MÉÉä³ýÉ Eò®úÒiÉ +ɽþÉiÉ.
- (6) {ÉÚ′ÉÔ{ÉɺÉÚxÉ MÉÉä³ýÉ Eò®úÒiÉ +ºÉ±ªÉɺÉ MÉiÉ ′ɹÉÉÇSÉÉ ʽþ¶ÉÉä¤É ºÉÉä¤ÉiÉ nùÉ]ɱÉ Eäò±ÉÉ +ɽäþ.
 - (7) ʽþ¶ÉÉä¤É nùÉJɱÉ Eò®úhªÉɤÉɤÉiÉ
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 - (2) +ÆnùÉVÉä JÉSÉÉÇSÉÒ ®úCEò É.

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APPENDIX 'D'

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- (2) =iºÉ'É ºÉÉVÉ®úÉ ZÉɱªÉÉxÉÆiÉ®ú ʽþ¶ÉÉä¤ÉÉSÉÉ +½þ'ÉɱÉ BEò ¨ÉʽþþxªÉÉSSÉÉ +ÉiÉ ªÉÉ EòɪÉÉDZɪÉɺÉ nùÉJɱÉ Eäò±ÉÉ {ÉÉʽþVÉä 'É BEÚòhÉ VɨÉÉ ¯û{ɪÉä 2,000 (nùÉäxÉ ½þVÉÉ®ú) SÉä 'É®ú +ºÉä±É iÉ®ú +ºÉä ʽþ¶ÉÉä¤É, ʽþ¶ÉÄä¤É iÉ{ÉɺÉhÉÒºÉÉÆEòbÚ÷xÉ iÉ{ÉɺÉÚxÉ PÉä>ðxÉ ªÉÉ EòɪÉÉDZɪÉɺÉ ºÉnù®ú ¨ÉÖnùiÉÒiÉ ºÉÉnù®ú Eäò±Éä {ÉÉʽþVÉäiÉ.
- (3) ºÉxÉ 1974 SÉÉ Ê½þ¶Éä¤ÉÉSÉÉ +½þ′ÉɱÉ ′É ºÉxÉ 1975 SªÉÉ {ÉnùÉÊvÉEòÉ-ªÉÉÆSÉÒ xÉÉ′Éä ′É {ÉkÉä +É'ö′Éb÷ªÉÉSªÉÉ +ÉiÉ {ÉÉ'ö′ÉÉ′ÉäiÉ.

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ºÉ½þɪªÉEò/vÉ ÉÉÇnùɪÉ

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APPENDIX 'E'

Monthly return for arrears and disposals of applications under section 41(c) of the Bombay Public Trusts Act, 1950

Name of the office:

Quarter: April 1976.

Quarter .	110111 1570:			
Pending	Applications	Applications	Pending	Total No. of
applications at	received during	disposed of	applications at	informations of
the beginning	the months in	during the	the end of the	collections
of the quarter	quarter	quarter by	quarter	received during
		granting		the year
		permissions		
1	2	3	4	5
	Month No.	Month No.		Year No.
	(1)	(1)		1976
	(2)	(2)		1977
	(3)	(3)		1978
				and so on.
	Total	Total		

Accounts due at the beginning of quarter	Accounts received during the quarter	Position of outstanding Accounts overdue	Remarks
1	2	3	4
Year No. 1976	Year No. 1976	Year No.	No of complaint received and action taken thereon.
	Total		