

***CIRCULAR No. 218***

**SUBJECT-** Acceptance of change Reports in respect of Immovable property.

It has been brought to the notice of the Charity Commissioner, that the Regional Officers, accept change reports in respect of movable properties of the trust, sometimes worth 1 lakhs of rupees, without getting on record the number of articles, ornaments, their description and itemwise valuation. By merely scope would be given for replacement and manipulation. To curb this, it would be necessary that on the record of the Regional Office, there should be an upto date Register of the properties of the trust. This can be done by legislation or rules framing of which is under consideration of Charity Commissioner. However, till such amendments are made to the Bombay Public Trusts Act and Rules, made thereunder, the Regional Officers are directed to see that while accepting change reports of movable properties on the basis of register under Section 36B, a copy there of, certified to be true copy, by the trustee should be obtained from the trustees and kept on record with detailed description of the property particularly of ornaments to avoid the possibility of substitution of faked one for real jewellery. The original register should also be verified by the Regional officer accepting the change report and endorsement to that office effect be made on that register so that there would be little scope of manipulation.

The aforesaid directions should be followed scrupulously with immediate effect. The receipt of this Circular be acknowledged.

Dated : 2nd August 1978

V.G. NIRGUDE,  
Charity Commissioner,  
Bombay

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