

## **CIRCULAR NO. 35**

**SUBJECT.— Payment of audit fees in respect of audits under the old Acts.  
Procedure regarding...**

It has been brought to the notice of the Charity Commissioner that some auditors who have audited the accounts of public trusts and wakfs under the old Acts are claiming their audit fees from the respective Deputy or Assistant Charity Commissioner. The following procedure should be adopted in cases of this type: -

As soon as any such claim is received in a Public Trusts Registration Office, the Regional Officer should ascertain from the District Judge concerned;

- (i) Whether the District Judge had authorised the auditor for auditing the trust of wakfs accounts;
- (ii) Whether any audit fees were fixed and if so what amount;
- (iii) Whether the audit fees claimed are reasonable in case no fees were fixed; and
- (iv) Whether the accumulated balances transferred by the District Judge and credited to the Public Trusts Administration Fund Account by this office include these audit fees.

After satisfying himself on these points, the Regional Officers should make the payment of the audit fees to the auditor concerned under intimation to his office.

2. If Mutawallis or trustees remit audit fees alongwith past contributions to the Public Trusts Registration Office and

the auditor concerned prefers a claim for his audit fees to the Regional Officer, the following procedure should be followed:-

(a) Information on points (i) to (ii) in para. 1 above should be ascertained.

(b) Whether the audit fees remitted by the Mutawalli or trustee pertain to the wakfs or public trust in respect of which the audit fees are claimed.

(c) The contribution for the previous year (s) should be ascertained either by a reference to the records transferred to the Public Trusts Registration Office or to the District Judge concerned.

If as a result of the above investigation, the Regional Officer is satisfied that the audit fees claimed have been received in his office, there is no objection to the payment of such fees under intimation to this office.

3. If no audit fees have either been transferred to this office alongwith the accumulated balances or remitted by the trustee or Mutawalli to the Public Trusts Registration Office, the auditor concerned should be informed that the authorities under the Bombay Public Trusts Act, 1950, are not competent to effect recoveries on their behalf.

D. R. PRADHAN,

Charity Commissioner, Bombay.

Dated : 10<sup>th</sup> November, 1952.