

CIRCULAR No.58

SUBJECT : Collection of contribution measures to expedite it – watching the submission of audit reports .....

Preparation of list of public trusts paying large amounts as contribution .....

The progress of collection of contribution has been extremely slow and time has now come to take vigorous steps to collect it. The following steps should, therefore, be immediately taken :

- 1)Top priority should now be given to the collection of contribution.
- 2)Attention should first be concentrated on collecting contribution from such trusts as have to pay large contribution.
- 3)In order to concentrate attention on the trusts mentioned in (2)above, every Region should immediately prepare a list of public trusts liable to pay contribution of Rs.200 in the case of the Bombay and ahmedabad Regions and Rs.100 in the case of other Regions. The list should also mention the final date for the submission of the audit report(vide last paragraph of circular No.36, dated 14<sup>th</sup> November 1952).
- 4)After such a list is prepared, a proper watch should be kept on the receipt of audit reports of such trusts and reminders at regular intervals should be issued to them after the lapse of three months from the date of closing of their accounts.

It is an erroneous idea that nothing is to be done in securing the submission of the audit report till six months elapse from the date of balancing the accounts as laid down in rule 21(1) of the Bombay Public Trusts Rules, 1951. The time limit of six months laid down in that rule is the maximum time limit on the expiration of which the penal provision becomes operative. That time limit does not mean that the trusts can not be called upon to expedite the submission of their accounts. On the contrary, in sending reminders as stated in (4) above, this penal provision should be brought to the notice of the trusts concerned.

Dated : 14<sup>th</sup> August,1953

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