

CIRCULAR No.60

SUBJECT : Manner of audit.

Submission of Schedules in the forms of IX-A and IX-B

It is noticed that in some public trusts registration offices, schedules IX-A, IX-B and IX-C submitted by Chartered Accountants are being accepted as duly audited under the Act. Schedules IX-A and IX-B and be submitted only by trustees and their submission by a Chartered Accountant even with Schedule IX-C will not be in accordance with the provisions of the Bombay Public Trusts Act,1950 or Rules made thereunder. On receipt of Schedules IX-A and IX-B the Regional Officers have to take steps to get them audited either by Chartered Accountants or by persons authorized in this behalf under Section 33(2) of the Bombay Public Trusts Act,1950, who will audit and submit them in the form of Schedules VIII, IX and IX-C, as required by the provisions of Section 34 of the Act. All final accounting returns have necessarily to be in the form of Schedules VIII, IX and IX-C, irrespective of the quantum of the gross annual income.

2. It is also observed that on receipt of Schedule IX-A, IX-B and IX-C, Demand Notices to the trustees are being issued by the Regional Officers. The Regional Officers are informed that such Demand Notices can not be issued unless the accounting returns are in the forms of Schedules VIII, IX and IX-C.

Dated : 28<sup>th</sup> September, 1953

D.R. PRADHAN  
Charity Commissioner, Bombay