SUBJECT: Assessment of contribution in respect of public trusts administered by Government through its Officers or managed by local authorities through their officers and audited by the outside Audit Department, Local Fund Audit Department or any other Department of Government.

The Assistant Charity Commissioner, Kolhapur has raised the following question:

As there would be no statements of accounts in schedules VIII, IX and IX-C when the accounts of public trusts administered by Government through its officers are audited by the outside audit department or any other department of Government or of public trusts managed by local authorities through their officers are audited by the Local Fund Audit Department or any other Department of Government, what procedure should be adopted to assess the amount of contribution.

2. Government order, legal Department No.22473/E dated 5th November, 1953, Inter alia grants exemption to certain classes of public trusts from the provisions of sub section(2) of section 33 of the Bombay Public Trusts Act, 1950, which relates only to audit of accounts. That order does not exempt these classes of public trusts from the provisions relating to submission of accounting returns. It therefore, follows that in the case of public trusts administered by Government through its officers or managed by local authorities through their officers, where the audit is done by the outside audit department or Local fund Audit Department or by any other Department of Government, the administrators or trustees must be asked to get the accounts in the forms of Schedules VIII, IX and IX-C duly certified by the foregoing departments. There would then be no difficulty to assess the amount of contribution.

D.R. PRADHAN
Charity Commissioner, Bombay