

# Maharashtra Public Trust Rules, 1951

MAHARASHTRA

India

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### Rule MAHARASHTRA-PUBLIC-TRUST-RULES-1951 of 1951

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#### 1. Short title.

(1) These rules may be called the [Maharashtra Public Trusts Rules, 1951] [Substituted by Notification No. BPT-1117/C.R. 59/Desk XV, dated 15.5.2019.]. (2) They shall extend to the whole of the State of Maharashtra.

#### 2. Mode of previous publication of notification under subsection (4) of section 1.

- The draft of a notification under subsection (4) of section 1 of the Act shall, in addition to its publication in the Official Gazette, be published as follows : (1) If it pertains to the application of the provisions of the Act to any public trust or class of public trusts, (a) in such newspapers as may be determined by the State Government from time to time, (b) by affixing a copy thereof on the notice board at the office of - (i) the Charity Commissioner, (Deleted), (iii) the Collector in Greater Bombay, and (iv) the Mamlatdar or Mahalkari or (as the case may be the Tahsildar) in areas outside Greater Bombay. (ii) (2) If it pertains to the exemption of any public trust or class of trusts from all or any of the provisions of the Act, subject to conditions, if any, as may be specified in this behalf, (a) in such newspaper or newspapers as may be determined by the State Government for the purpose, (b) by affixing a copy thereof on the notice board at the office of - (i) the Charity Commissioner, and (ii) the Deputy and Assistant Charity Commissioner concerned.

#### 3. Definitions.

- In these rules, unless there is anything repugnant in the subject or context, "Bank" means the Reserve Bank of India.

#### 4. Regions, subregions and their limits and Headquarters.

(1) The Regions and SubRegions (if any) under the Regions for the purposes of the Act, and the limits of such Regions and Subregions and headquarters thereof, shall be as follows namely. -

Serial No.	Regions	Limits of the Regions	Headquarters	Sub-Regions of the Regions	Limits of the Sub-regions	Headquarters of the Sub-Regions
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Greater Bombay	Greater Bombay defined in clause (21) of section 3 of the Bombay General Clause Act, 1904.	Bombay	Nil	Nil	Nil
2	Pune	Pune District	Pune	Nil	Nil	Nil
3	Solapur	Solapur District	Solapur	Nil	Nil	Nil
4	Kolhapur	Kolhapur District	Kolhapur	Nil	Nil	Nil
5	Sangli	Sangli District	Sangli	Nil	Nil	Nil
6	Satara	Satara District	Satara	Nil	Nil	Nil
7	Ratnagiri	Districts of Ratnagiri and Sindhudurg	Ratnagiri	Sindhudurg District	Sindhudurg District	Kudal
8	Thane	Districts of Thane and Raigad District	Thane	Raigad	Raigad	Alibag
9	Nashik	Nashik District	Nashik	Nil	Nil	Nil
10	Ahmednagar	Ahmednagar District	Ahmednagar	Nil	Nil	Nil
11	Jalgaon		Jalgaon	Nil	Nil	Nil

		Jalgaon District				
12	Dhule	Dhule District	Dhule	Nil	Nil	Nil
13	Aurangabad	Districts of Aurangabad and Jalna	Aurangabad	Jalna	Jalna District	Jalna
14	Parbhani District of Parbhani	Parbhani	Nanded	Nanded District	Nanded	
15	Latur	Districts of Latur, Osmanabad and Beed	Latur	(1) Osmanabad District(2) Beed District	(1) Osmanabad District(2) Beed District	(1) Osmanabad District(2) Beed District
16	Nagpur	Districts of Nagpur and Bhandara	Nagpur	Bhandara	Bhandara District	Bhandara
17	Amravati	Districts of Amravati and Wardha	Amravati	Wardha	Wardha District	Wardha
18	Chandrapur	Districts of Chandrapur and Yavatmal	Chandrapur	(1)Yavatmal(2)Gadchiroli	(1)Yavatmal(2)Gadchiroli	(1)Yavatmal(2)Gadchiroli
19	Akola	Districts of Akola and Buldhana	Akola	Buldhana	Buldhana District	Buldhana

(2)There shall be a Public Trusts Registration Office at the Headquarters of every Region and Sub Region mentioned in sub-rule (1) of this rule.

#### **4A. [ Qualification for appointment of Director of Accounts and Assistant Directors of Accounts. [Substituted by Notification No. 47/E, dated 2nd January, 1961.]**

(1)A person to be appointed as a Director of Accounts under section 6, shall be one -(a)who is a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (XXXVIII of 1949), and whose name is entered in the Register maintained under that Act for a consecutive period of not less than eight years; or(b)who holds a degree in Commerce of any University in India established by law, or any other University recognized for the purpose, by the State Government at least in the second class with Advance Accountancy and Auditing as Special subjects and who has thereafter experience for at least 12 years in any post involving work of accounts in a Government or local authority establishment, or in any firm or company of Chartered Accountants, or in any

reputed commercial firm; or(c)who is holding or has held for not less than five years the post of an Assistant Director of Accountants in the Maharashtra Charity Organisation; [or](d)[ who has served as an officer in the Maharashtra Finance and Accounts Service Class I (Senior) for a period of not less than five years.] [Added by Notification No. 13337/P, dated 2nd June 1972.](2)A person to be appointed as an Assistant Director of Accounts under section 6 shall be one-(a)who is a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (XXXVIII of 1949), and whose name is entered in the Register maintained under that Act for a consecutive period of not less than three years; or(b)who holds a degree in Commerce of any University in India established by law, or any other University recognized by the State Government as aforesaid at least in the second class with Advance Accountancy and Auditing as his Special subjects, and who has thereafter experience, for not less than seven years in any post involving the work of accounts in a Government or local authority establishment, or in any firm or company of Chartered Accountants or in any reputed commercial firm; [or] [Inserted by Notification No. BPT.1177/888(104)-VI, dated 30th October1980.](bb)[ who holds a degree in Commerce of any University in India established by law, or any other University recognized by the State Government as aforesaid, with Advance Accountancy and Auditing as his special subjects, and who has held any post in the Charity Organisation, after obtaining such degree for not less than ten years, in one or more offices, not lower in rank of Superintendent, Accountant or Inspector; or] [Inserted by Notification No. BPT.1177/888(104)-VI, dated 30th October1980.](c)[ who has served as an officer of the Maharashtra Finance and Accounts Service Class I (Junior) for a period of not less than two years.] [Added by Notification No. 13337/P, dated 2nd June 1972.]Explanation. - If any question arises under the rule whether or not a commercial firm is "reputed" the decision of the State Government thereon shall be final.]

## **5. Maintenance of a Register of Public Trusts.**

- [In every Public Trusts Registration Office or Joint Public Trusts Registration Office there shall be maintained a Register of Public Trusts in the form of Schedule I hereto in respect of public trusts registered or deemed to be registered under the Act:Provided that the Charity Commissioner may, in the case of any Public Trusts Registration Office or Joint Public Trusts Registration Office, direct the maintenance of such a register separately for different classes of public trusts or areas within the region or subdivision.] [Substituted by Notification No. 10773/P, dated 26th April, 1971.](2)[\* \* \*] [Deleted by Notification No. 13337/P, dated 2nd June 1972.].

### **5A. [ Rules for Digitization of Trusts Records. [Inserted by Notification No. BPT-1117/C.R. 59/Desk XV, dated 15.5.2019.]**

(1)All the existing trusts records in all the offices under the control of the Charity Commissioner, Maharashtra State shall be converted into electronic record.(2)Entries in the Schedule-I of the record of every trust registered after the commencement of the Bombay Public Trusts (Second Amendment) Rules, 2019 shall be made electronically within seven days of its registration under the Maharashtra Public Trusts Act (XXIX of 1950) and the concerned Assistant or Deputy Charity Commissioner shall be responsible for making such compliance.(3)Entries of Schedule-I of the electronic record of the trusts which have been registered before the commencement of these rules

shall be made with the help of staff or outsourced service provider by the Assistant or Deputy Charity Commissioner as expeditiously as possible. The Charity Commissioner shall declare the procedure for taking such electronic record entries of Schedule-I on the Official Website of the Charity Commissioner and whenever necessary make modifications in the said procedure and shall publish the same on the said Official Website.(4)Trustees may submit change reports, applications for registration of trusts under the Maharashtra Public Trusts Act, 1950 (XXIX of 1950) and applications for seeking permission of collecting donations under section 41 C of the said Act online on the Official Website of the Charity Commissioner. The procedure shall be specified for taking cognizance of such online applications and may also make necessary modifications in the said procedure. The procedure and the modification thereof shall be published on the Official Website of the Charity Commissioner.(5)The scheme of entering of data and preserving records of the trusts in electronic form on the Official Website of the Charity Commissioner as well of accepting the said online applications or proposals shall be implemented by the concerned Assistant or Deputy Charity Commissioner under whose jurisdiction the public trusts are situated and with the help of the employees and officers under the control of the Assistant or the Deputy Charity Commissioner. Employees or officers found guilty of non-implementing such scheme shall be liable for the disciplinary action, as per the rules applicable therefor.]

## 6. Application for registration of a public trusts under section 18.

(1)The application for registration of a public trust, in addition to the particulars specified in clauses (i) to (vii) of subsection (c) of section 18, shall contain the following particulars :(a)Particulars of documents creating the trusts.(b)Particulars other than documents about the creation or origin of the trust.(c)Objects of the trust.(d)Sources of income of the trust.(e)Particulars of encumbrances, if any, on trust property.(f)Particulars of the scheme, if any relating to the trust.(g)Particulars of title deeds pertaining to trust property and the names of trustees in possession thereof.The Charity Commissioner may, however, direct that in the case of any or all public trusts it shall not be necessary to give the particulars of the trust property of such value and such kind as may be specified by him.(2)The application shall be in the form of Schedule II hereto.(3)The application in addition to a copy of the instrument of trust, shall be accompanied by a copy of the scheme, if any, in operation in regard to the public trust.(4)Every person signing the application shall subscribe on solemn affirmation before the Deputy or Assistant Charity Commissioner, a Justice of the Peace, [an Executive Magistrate or a Notary appointed under the Notaries Act, 1952 for the State of Maharashtra] [Substituted by Notification No. 31190/B, dated 4th December 1962.] that the facts mentioned in the said application are true to the best of my knowledge and belief.(5)The fee to accompany the application shall be in cash and the following amounts:

	Rs.
(i) when the value of the property of a publictrust does not exceed Rs.2,000	3
(ii) when the value of the property of a publictrust exceeds Rs.2,000 but does not exceeds Rs.5,000.	5
(iii) when the value of the property of a publictrust exceeds Rs.5,000 but does not exceeds Rs.10,000.	10

(iv) when the value of the property of a public trust exceeds Rs.10,000 but does not exceeds Rs.25,000. 20

(v) when the value of the property of a public trust exceeds Rs.25,000. 25

Provided that no such fee shall be charged in the case of public trusts deemed to have been registered under section 28.(6)When on an application for registration of a public trust made under section 18, it has been decided by the Deputy or Assistant Charity Commissioner or any other competent authority under the provisions of the Act, that the trust does not exist or that the trust is not a public trust to which the Act applies or that the value of the property of the public trust is less than the amount for which registration fee has been paid, the Deputy or Assistant Charity Commissioner or such other authority may direct the refund of the whole of the fee or such part of the fees as has been paid in excess of the fee payable under sub-rule (5), as the case may be, to the applicant.(7)[ The memorandum referred to in subsection (7) of section 18 shall be in the form of Schedule IIA hereto. Such memorandum shall be verified in the manner prescribed under sub-rule (4).] [Inserted by Notification No. 23469/E, dated 12th October 1956.]

## 7. Manner of inquiries.

- [Except as otherwise provided in the Act and these rules, inquiries under or for purposes of sections 19, 22, 22A, 28, 29, 36, 39, 41D, 41E(3), 43(2)(a), 47, 50A, 51, 54(3), and 79AA(2) or any other inquiry which the Charity Commissioner may direct to be held for the purposes of the Act, shall be held, as far as possible, in the Greater Bombay Region in accordance with the procedure prescribed for the trial of suits under the Presidency Small Cause Courts Act, 1882, and elsewhere under the Provincial Small Cause Courts Act, 1887. In any inquiry a party may appear in person or by his recognized agent or by a pleader duly appointed to act on his behalf:Provided that any such appearance shall, if the Deputy or Assistant Charity Commissioner so directs, be made by the party in person.] [Substituted by Notification No. 13337/P, dated 2nd June 1972.]

### 7A. [ Public notice before making certain inquiries. [Substituted by Notification No. 13337/P, dated 2nd June 1972.]

(1)When on application or otherwise, any inquiry is to be made for purposes of sections 19, 22, 22A, 28 or 29 as to whether a public trust exists or whether any property belongs to a public trust, the Deputy or Assistant Charity Commissioner shall, subject to the provisions of this rule, give public notice of such inquiry as provided in sub-rule (3) by calling upon all persons concerned to submit their objections, if any, to him.(2)(a)When any such inquiry is initiated on application, the Deputy or Assistant Charity Commissioner shall, by order in writing,-(i)call upon the applicant to pay the estimated cost of giving such public notice within a specified time, regard being had to the mode of issuing such public notice; or(ii)when publication of such notice by an advertisement in one or more local newspapers is ordered in addition to other modes of publication, allow the applicant to publish at his own cost the public notice prepared by the Deputy or Assistant Charity Commissioner in the newspapers approved by the said officer within a specified time.(b)Notwithstanding anything contained in clause (a) the Deputy or Assistant Charity Commissioner may by order in writing exempt the applicant from payment of the whole or part of the cost of issuing such public notice, if

he is satisfied that the applicant is not in a position to bear such cost, regard being had to the capacity of the trust to pay the financial position of the applicant or the nature of his interest in the matter.(c)When the applicant fails to pay the estimated costs of giving such public notice within the specified time without reasonable excuse, or where the applicant is so exempted from depositing or meeting the cost of issuing such public notice or when the inquiry is made by the Deputy or Assistant Charity Commissioner on his own motion, the Deputy or Assistant Charity Commissioner shall direct the cost to be initially met from the Public Trusts Administration Fund and then while making the final order shall pass appropriate orders as to its reimbursement or otherwise from the property of the trust or any party to the proceedings as he may deem fit.(d)Failure on the part of the applicant to deposit or pay estimated or actual cost of giving such public notice within the specified time, or to publish it as an advertisement in the newspapers at his own cost within the specified time, as required by this sub-rule, shall amount to a contravention of the provisions of this rule for the purposes of section 67.(3)The Deputy or Assistant Charity Commissioner [shall give or cause to be given public notice] of such inquiry(a)either by advertisement in one or more local newspapers [having wide circulation in the region] [Inserted by Notification No. 1075/527/106/VI, dated 22nd January, 1976.] or by beat of drums or any other method considered by him to be adequate in the circumstances of any case, regard being had to the value of the property involved and the capacity of the trust to bear the cost of advertisement in a newspaper, and(b)by affixing a copy of such [or by publication of such notice on the Official Website of the Charity Commissioner] [Inserted by Notification No. BPT-1117/C.R. 59/Desk XV, dated 15.5.2019.], and also on some conspicuous part of the property involved, if any, and(c)by issuing a notice to the person in occupation or possession of such property.(4)No objection submitted under sub-rule (1) shall ordinarily be considered, unless it is submitted within thirty days from the date of publication of the notice which is the last in point of time.]

## 8. Certificate of Registration.

- [(1)] [Renumbered by Notification No. 13337/P, dated 2nd June 1972.] When a public trust is enrolled in the Register of Public Trusts a certificate in the following form shall be issued to the trustee in token of the registration. Such certificate shall be signed by the Deputy or Assistant Charity Commissioner in charge of the Public Trusts Registration Office and shall bear the official seal.  
Form of CertificateIt is hereby certified that the Public Trust described below has this day been duly registered under the Bombay Public Trusts Act, 1950 (Bom.XXIX of 1950) at the Public Trusts Registration Office ..... Name of the Public rust .....Number in the Register of Public Trusts ..... Certificate issued to ..... Given under my hand this ..... Day of.....19 .Signature .....SealDesignation .....(2)[ If any certificate of registration is lost, destroyed or defaced, the Deputy or Assistant Charity Commissioner may, on an application for the purpose, issue a duplicate thereof [(the word "Duplicate" being clearly stamped in red ink)] [Added by Notification No. 13337/P, dated 2nd June 1972.] on payment of such charge therefor not exceeding two rupees as the Deputy or Assistant Charity Commissioner may deem fit.]

## **8A. [ Registration of public trust when its name is duly changed. [Added by Notification No. 13337/P, dated 2nd June 1972.]**

- Where the name of any trust is duly changed and the Deputy or Assistant Charity Commissioner records this change of the name in respect of the trust in the Register of Public Trusts, the Deputy or Assistant Charity Commissioner may either correct the original certificate if produced, or issue a fresh certificate of registration in the new name with the original registration number on payment of a sum not exceeding one rupee.]

## **9. Mode of serving summons, notice or any other process.**

- [(1) Subject to the provisions of this rule, summons for the attendance of any person, whether a party or witness, a notice to a trustee including notice of demand or any other process for the purposes of an inquiry application, appeal or otherwise, under the Act may be served through registered post acknowledgement due, or through process server.(1A)The actual amount necessary for service of summons, notice or any, other process (such actual amount being determined by a person duly authorized by the Charity Commissioner in this behalf, regard being had to the bulk of papers which are required to accompany the summons, notice or other process or, as the case may be, the distance which a process server has to travel for serving any such process), shall be deposited by the person for whom any such process has been served in the office of the Charity Commissioner or Regional or Sub-regional Office from which such summons, notice or other process has been served.(1B)Summons may be sustained by a letter or letter of request where the person to be summoned is, in the opinion of the Charity Commissioner, [Joint Charity Commissioner], Deputy Charity Commissioner or Assistant Charity Commissioner, of a rank entitling him to such a mark of consideration.(1C)The summons, letter, notice or any other process shall [unless the contrary is proved] [Inserted by Notification No. 1075/527/106/VI, dated 22nd January, 1976.], be deemed to have been duly served on the person if it is sent by registered post and acknowledgement or refusal thereof has been received.(1D)The process server shall give his report about the service of summons, notice or any other process on an affidavit to the Officer issuing the summons, notice or other process.](2)No summons for the attendance of any witness [or notice to a trustee including notice of demand or any other process] [Inserted by Notification No. 13337/P, dated 2nd June 1972.] shall be issued or shall be caused to be issued at the instance of a party to an inquiry or other proceeding under the Act, unless the party first deposits with the Charity Commissioner or Deputy or Assistant Charity Commissioner, as the case may be, such sum as in his opinion is sufficient to defray the cost of travelling and other allowances payable to such witness trustee or person on which the process is to be served.

## **9A. Signing of processes.**

- All summonses, letters substituted for summonses and other processes (including notice of demand in respect of contribution) may be signed by an officer authorised in this behalf by the Charity Commissioner or Deputy or Assistant Charity Commissioner.



## 10. Allowances of witnesses.

(1) Allowances payable to witnesses summoned for any inquiry or other proceeding under the Act shall vary according to the status and circumstances of witnesses who shall be classed as follows: - Class (i) will generally include large landholders, professional men, big businessmen and persons of like status. Class (ii) will generally include ordinarily landholders, clerks, artisans, small businessmen and persons of like status. Class (iii) will generally include shall cultivators, labourers and persons of like status. (2) [ Local witnesses shall be paid conveyance allowance per day at the following rates, namely: -

		In Greater Bombay	Outside Greater Bombay
Class I	7.50	5.00	
Class II	5.00	3.00	
Class III	3.00	2.00	

Class III witnesses may, at the discretion of the officer holding the inquiry or other proceedings, be paid in addition a subsistence allowance at the rate prescribed for that class.] [Substituted by Notification No. 13337/P, dated 2nd June 1972.] (3) [ Outside witness shall be paid travelling and subsistence allowance as shown below :

Class	Travelling allowance	Subsistence allowance per diem			
	By rail	By road	By steamer	In Greater Bombay Rs. P.	Outside Bombay Greater Rs. P.
Class I	I Class		Actual expenses subject to maximum of 30 paise per kilo meter.	Passage by highest class	7.50 5.00
Class II	II Class		Actual expenses subject to maximum of 15 paise per kilo-meter.	Passage by mids if there are three classes; by lower class if only two classes	5.00 3.00
Class III	III Class		Actual expenses subject to maximum per kilo-meter.	Lowest class of 5 paise	3.00 2.00

(4) The Officer holding the inquiry or other proceeding may however, for reasons recorded in writing, sanction in the case of any witness allowances at such higher rates as he may deem fit. (5) The officer may, in the case of any person summoned to give evidence as an expert, allow in addition reasonable remuneration for the time occupied both in giving evidence and in performing any work of an expert character necessary for the enquiry or other proceeding.] [Added by Notification No. 13337/P, dated 2nd June 1972.]

## **11. Manner of recording evidence of witnesses.**

(1)At any inquiry or other proceeding under the Act as the examination of each witness proceeds the Officer holding the inquiry or proceeding shall make a memorandum in English of the substance of what each witness deposes and such memorandum shall be signed by the Officer and shall form part of the record.(2)Where the Officer is unable to make a memorandum as required by sub-rule (1), he shall record the reason of his inability and shall cause the memorandum to be made in writing from his dictation.(3)[ Notwithstanding anything contained in the preceding sub-rules, it shall be within the discretion of the officer holding an inquiry to record or get recorded the verbatim statement of the witnesses instead of the memorandum, and whenever such a statement is recorded, such officer shall require the witness to sign the same after it is read over and admitted to be correct by him.(4)It shall be permissible for the officer holding an inquiry to dictate in the presence of the parties the deposition or its translation in English if in vernacular directly on the typewriter when such facility as available. If the evidence is given in vernacular, the dictation of translation in English shall be in addition to the vernacular deposition.] [Added by Notification No. 13337/P, dated 2nd June 1972.]

## **12. [ Maintenance of register of findings in certain cases. [Substituted by Notification No. 13337/P, dated 2nd June 1972.]**

- There shall be maintained in every Public Trusts Registration Office or Joint Public Trusts Registration Office a register of application in the form of Schedule IIB hereto, where a Deputy or Assistant Charity Commissioner after considering such application has recorded a finding that no trust exists, or that any property alleged in such application to be belonging to the trust does not belong to it.] [Substituted by Notification No. 13337/P, dated 2nd June 1972.]

## **12A. [ Procedure to be followed for de-registration of trust under section 22. [Rules 12A and 12B inserted by Notification No. BPT.1116/C.R.31/Desk-XV, dated 30th May, 2018.]**

(1)Every Deputy and Assistant Charity Commissioner shall ascertain on the basis of the record of the trust before it, that the trust deserves the de-registration as contemplated in sub-section(3-A) of section 22.(2)The Deputy or Assistant Charity Commissioner shall, if trust deserves the de-registration under sub-rule(1), make inquiry of the trust to be de-registered in manner specified in rule 7 and also by issuing notices to the trustees on record and notice in accordance with rule 7-A, to the concerned persons, to verify weather the trust is liable for de-registration on the grounds mentioned in sub-section (3-A) of section 22 and then pass appropriate order under fit.(3)If the Deputy or Assistant Charity Commissioner, in the course of such inquiry , finds that the trust has movable or immovable properties, he can take over the management of such properties and record its details in form given in Schedule II-C appended to the rules.(4)The Deputy or Assistant Charity Commissioner shall, after taking over the possession of the trust property and after hearing objections, if any, pass further orders for disposal of such property after ascertaining value of such property,(5)The Deputy or Assistant Charity Commissioner may, after passing an order under sub-rule(4) for the sale of the property, sell it by holding auction after inviting offers by publishing a

notice in the two newspapers having a wide circulation in the area where the property is situated, on such terms and conditions as he may deem fit.(6)The Deputy or Assistant Charity Commissioner shall, after sale of the property of the trust to be de-registered, deposit the sale proceeds in the Public Trusts Administration Fund.]

## **12B. [ Maintenance of register of de-registration of trusts. [Rules 12A and 12B inserted by Notification No. BPT.1116/C.R.31/Desk-XV, dated 30th May, 2018.]**

- There shall be maintained in every Public Trusts Registration Office or Joint Public Trust Registration Office, a register of the trusts de-registered under sub-section (3-A) of section 22 of the said Act, in the form given in Schedule II-C appended to the rules.]

## **13. Changes in the Register of Public Trusts.**

(1)Any change or proposed change in any of the particulars recorded in the Register of Public Trusts shall, under subsection (1) of section 22, be reported to the Deputy Charity Commissioner or Assistant Charity Commissioner by the trustee of the trust concerned in the form of Schedule III hereto and such report shall be verified in the manner provided in sub-rule (4) of rule 6] [Added by Notification No. 47/E, dated 2nd January, 1961. ](1A)[ The memorandum referred to in subsection (1A) of section 22 shall be in the form of Schedule IIIA hereto, and shall be verified in the manner provided in sub-rule (4) of rule 6.] [Added by Notification No. 13337/P, dated 2nd June 1972.](2)[\* \* \*] [Deleted by Notification No. 13337/P, dated 2nd June 1972.](2A)[ Change Report in the form of Schedule-III shall be accompanied by the following documents,-(a)Copy of notice or agenda of the meeting of the trustees for the proposed change.(b)Copy of resolution passed by the board of trustees proposing the change.(c)In case of sole trustee, the letter of addition or deletion signed by the said sole trustee.(d)Consent letters of incoming trustees with their details (e. full address, identity proof, mobile number, phone number, email address etc).(e)Affidavit as contemplated in sub-rule (4) of rule 6 of the outgoing trustees:Provided that, the Deputy or Assistant Charity Commissioner may exempt filing of such affidavit in an appropriate case such as when the trustee, despite due diligence, is not found.(f)Trust Deed, constitution and Scheme of the Trust.(g)Any other document deemed necessary by the Charity Commissioner, as declared by order published in the Official Gazette and on the Official Website of the Charity Commissioner.(2B)Memorandum of Change in the form of Schedule-III A shall be accompanied by the copy of registered Conveyance Deed and any other relevant documents transferring property to the trust or by the trust.] [Inserted by Notification No. BPT-1117/C.R. 59/Desk XV, dated 15.5.2019.](3)Amendments in the entries in the Register of Public Trusts shall be made by scoring out in red ink the original entry or entries, and the addition or alteration initialled by the Deputy or Assistant Charity Commissioner.(4)The Deputy or Assistant Charity Commissioner may of his motion correct clerical or accidental mistakes in any of the entries in the Register of Public Trusts.

**13A. [ Manner of verification of applications under section 22B. [Inserted by Notification No. 23469/E, dated 12th October 1956. ]**

- The application under section 22B shall be verified in the manner prescribed under sub-rule (4) of rule 6.]

**13AA. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

\* \* \*]

**13B. [ Form and manner of verification of memorandum under section 22C. [Inserted by Notification No. 23469/E, dated 12th October 1956. ]**

- The memorandum referred to in section 22C shall be in Form of Schedule IIA hereto and shall be verified in the manner provided under sub-rule (4) of rule 6.]

**14. Form of book under section 23.**

- The Deputy or Assistant Charity Commissioner receiving under section 23 copies of entries in regard to immovable property situate within his region or 17 subregion of public trusts registered in other regions or subregions shall keep an abstract of such entries in a book maintained in the form of Schedule-V hereto.

**15. Registers of decisions of Charity Commissioner and of Courts.**

- [(1) There shall be maintained in the office of the Charity Commissioner a register in the form of Schedule-VI hereto, of his decisions and of Courts relating to public trusts communicated to the Charity Commissioner under section 26.] [Substituted by Notification No. 13337/P, dated 2nd June 1972.](2)Also, there shall be maintained in each Public Trusts Registration Office or Joint Public Trusts Registration Office a register in the form of Schedule VII hereto of such decisions forwarded by the Charity Commissioner for effecting the necessary changes in the Register of Public Trusts.

**16. [ Form of memorandum under section 28A. [Substituted by Notification No. 23469/E, dated 12th October 1956.]**

- The memorandum referred to in section 28A shall be in the form of Schedule IIA hereto.]

**16A. [ Form of budget. [Inserted by Notification No. 13337/P, dated 2nd June 1972.]**

- The budget to be submitted under section 31A by a trustee of a Public Trust, which has an annual income exceeding Rs.5,000 in the case of a trust for a Public religious purpose, and Rs.10,000 in

other cases shall be in the form of Schedule VIIA hereto.]

## **16B. [ [Deleted by Notification No. 47/E, dated 2nd January, 1961. ]**

\* \* \*]

## **17. Maintenance of accounts under section 32.**

(1)Every trustee of a public trust shall keep regular accounts of all receipts and move able and immovable property and of all encumbrances created on the trust property and of all payments and alienation's made on behalf of the public trust of which he is in the trustee. The accounts shall contain all such particulars as in the opinion of the Charity Commissioner will facilitate preparation of the balance sheet and income and expenditure account in the form of Schedules VIII and IX and the preparation of a statement of income chargeable to contribution in the form of Schedule IXC hereto:Provided that where the trustees of public trust are entitled to file statements in the form of Schedule IXA and IXB hereto, by virtue of any exemption granted under clause (b) of subsection (4) of Section 33, the accounts may contain particulars which shall facilitate the preparation of statements in the aforesaid form of Schedules IXA and IXB.(2)[\* \* \*] [Deleted by Notification No. MISC.1002/170(29)XV, dated 17.12.2005.]

## **18. [Certificate for facilitating audit] [Substituted by Notification No. 13337/P, dated 2nd June 1972.].**

- For the purpose of audit under subsection (2) or subsection (4) of Section 33, [the Charity Commissioner, the Deputy or Assistant Charity Commissioner] [Substituted by Notification No. 13337/P, dated 2nd June 1972.] may either of his own motion or at the request of the auditor - (1)require the production before the auditor, of any book, deed, account, voucher or other document or record necessary for the proper conduct of the audit;(2)require the trustee or any person having the custody or control of, or accountable for, any such books, deed, account, voucher or other document or record to appear in person before the auditor;(3)require the trustee or any such person to give the auditor such information as may be necessary for the aforesaid purpose;(4)require the trustee or any person having the custody or control of, or accountable for, any move able property belonging to the trust to produce such property for the inspection of the auditor or to give the auditor such information as may be necessary regarding the same.

## **19. [Contents of auditor's report] [Substituted by Notification No. 13337/P, dated 2nd June 1972.].**

(1)The report of an auditor relating to accounts audited under subsection (2) of section 33, shall [\* \* \*] [Deleted by Notification No. 13337/P, dated 2nd June 1972.] contain the following particulars:- (a)whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules;(b)whether receipts and disbursements, are properly and correctly shown in the accounts;(c)whether the cash balance and vouchers in the custody of the manager or trustee on

the date of the audit were in agreement with the accounts;(d)whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;(e)[whether a register of move able or immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;] [Substituted by Notification No. 13337/P, dated 2nd June 1972.](f)whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;(g)whether any property or funds of the trust were applied for any object or purpose other than the object or purpose of the trust;(h)the amounts of the outstanding for more than one year and the amounts written off, if any;(i)whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000;(j)whether any money of the public trust has been invested contrary to the provisions of section 35;(k)alienation's, if any, of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditor;(l)any special matter the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner;(m)[ all cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the trust; [Added by Notification No. 13337/P, dated 2nd June 1972.](n)whether the budget has been filed in the form provided by rule 16A.](2)The balance sheet and income and expenditure account require under sub-section (1) of section 34 to be prepared by the auditor or any person authorized in this behalf under subsection (2) of section 33 and forwarded by him to the Deputy or Assistant Charity Commissioner, shall be in the form of Schedule VIII and IX respectively.(2A)[ The auditor shall also submit additional information pertaining to the income tax returns of the trust in the form given in Schedule IX-D.] [Inserted by Notification No. BPT-1117/C.R. 59/Desk XV, dated 15.5.2019.](3)[ The auditor shall, having regard to the provisions of the instrument of the trust by which the trust is governed, include also in his report the following particulars namely:(a)whether the maximum and minimum number of the trustees is maintained;(b)whether the meetings are held regularly as provided in such instrument;(c)whether the minute book of the proceedings of the meeting is maintained;(d)whether any of the trustees has any interest in the investment of the trust;(e)whether any of the trustees is a debtor or creditor of the trust;(f)whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit.]

## **20. Fees for special audit.**

(1)The fee for special audit under subsection (4) of section 33 shall be fixed by the Charity Commissioner according to the circumstances of each case:Provided that in no case shall such fee exceed [one per centum] [Substituted by Notification No. 26480/P, dated 1st October 1966.] of the gross annual income of the public trust or be less than Rs.50.Explanation. - For the purposes of this sub-rule the gross annual income shall include gross income from all sources in a year, excluding donations given or offerings made with a specific direction that they should form part of the corpus of the public trust.(2)Before a special audit is directed under subsection (4) of section 33, the

Charity Commissioner may require the trustee of the public trust concerned or the person moving the Charity Commissioner for such special audit to deposit such amount as would in the opinion of the Charity Commissioner be sufficient to meet the cost thereof.(3)The Charity Commissioner, after completion of the special audit, may direct the whole or any part of the cost thereof, to be met from the funds and property of the public trust or out of the Public Trusts Administration Fund or be borne by the person moving the Charity Commissioner for such special audit.

## **21. Time for audit and submission of the audit report, etc. under section 34.**

(1)[Unless exempted under clause (b) of subsection (4) of section 33 from requiring the accounts to be audited, the trustee shall get] [Substituted by Notification No. 13337/P, dated 2nd June 1972.] the accounts audited within six months of the date of balancing the accounts under subsection (1) of section 33, and the auditor [shall submit] [Substituted for 'shall forward' by Notification No. BPT-1117/C.R. 59/Desk XV, dated 15.5.2019.] a copy of the balance sheet and the income and expenditure account along with his audit report to the Deputy or Assistant Charity Commissioner within a fortnight of the audit [online on the Official Website of the Charity Commissioner] [Inserted by Notification No. BPT-1117/C.R. 59/Desk XV, dated 15.5.2019.].The Deputy or Assistant Charity Commissioner may, however, for sufficient reason, grant extension of time.(1A)[ Where any trustee are entitle to file statements of accounts in the form of Schedules IXA and IXB hereto by virtue of any exemption granted under clause (b) of subsection (4) of section 33, they shall file such statements with the Deputy or Assistant Charity Commissioner within a period of three months from the date of balancing the accounts.(1B)Where any trustees are exempted from filing any such statements of accounts under the provision of section 33 referred to in the last preceding sub-rule, they shall file an affidavit as to the extent of their income with the Deputy Charity Commissioner or Assistant Charity Commissioner of the Region, within a period of three months from the date of balancing the accounts.] [Inserted by Notification No. 13337/P, dated 2nd June 1972.](2)In every Public Trusts Registration Office or Joint Public Trusts Registration Office there shall be maintained a register of such audit reports received under sub-rule (1) in the form of Schedules X hereto.

## **22. Inspection of entries in the Public Trusts Register and other documents.**

(1)Subject to the conditions and on payment of the fees hereinafter specified, the [Charity Commissioner, Deputy] [Substituted by Notification No. 13337/P, dated 2nd June 1972.] or Assistant Charity Commissioner shall, on application by any person having interest or permitted in this behalf by the [Charity Commissioner, Deputy] [Substituted by Notification No. 13337/P, dated 2nd June 1972.] or Assistant Charity Commissioner, allow inspection of any entry or portion thereof, in the Register of Public Trusts or any statement, notice, intimation, account, audit report or any other document filed under the Act.(2)The application for inspection shall specify the particulars of the documents and contain such information as may be necessary for identifying the documents required for inspection.(3)A fee at the rate of one rupee per day shall be charged for the inspection of each entry or portion thereof in the Register of Public Trusts or each statement, notice, intimation, account or audit note or other document filed under the Act;Provided that the [Charity Commissioner, Deputy] [Substituted by Notification No. 13337/P, dated 2nd June 1972.] or Assistant Charity Commissioner may in his discretion, by an order in writing allow, in fit cases,

inspection of any number of such entries and documents on payment of such smaller fee as he may deem proper; Provided further that the minimum fee which the [Charity Commissioner, Deputy] [Substituted by Notification No. 13337/P, dated 2nd June 1972.] or Assistant Charity Commissioner shall charge, shall be a fee payable at the rate of one rupee for every day on which the inspection is made. (4) Such inspection shall be allowed during office-hours only, subject to such supervision as the [Charity Commissioner, Deputy] [Substituted by Notification No. 13337/P, dated 2nd June 1972.] or Assistant Charity Commissioner may in each case direct.

## **22A. [ Inspection of certain documents of trust of persons having interest. [Added by Notification No. 13337/P, dated 2nd June 1972.]**

- In any investigation or inquiry into the affairs of any public trust, the officer making such investigation or holding inquiry not below the rank of Assistant Charity Commissioner on an application by any person having interest may direct the trustees of such trust to give inspection to such person having interest or any person duly authorized by him in this behalf of the books of accounts, minute books, other papers and documents of the trust in connection with its administration as may be necessary for the purpose of such investigation or inquiry on such terms as to costs as such officer may deem fit, and also to allow him to take out at his own cost notes or copies of such documents.] [Added by Notification No. 13337/P, dated 2nd June 1972.]

## **23. Grant of copies of entries in the Public Trust Register and other documents.**

(1) On payment of the fees specified hereinafter the Charity Commissioner or Deputy or Assistant Charity Commissioner or an officer authorized by any of them in this behalf shall, on application by any person having interest or any other person permitted by the Charity Commissioner or the Deputy or Assistant Charity Commissioner or an officer authorized by any of them in this behalf furnish him with copies certified if required under his hand of: (a) any entry or portion thereof, in the Registration of Public Trust or any statement, notice, intimation, account, audit report or any other document filed under the Act; (b) proceedings of any inquiry under the Act; (c) proceedings any appeal before the Charity Commissioner; (d) any certificate issued by the Charity Commissioner, Deputy or Assistant Charity Commissioner. (2) The fees for the supply of copies shall be (a) [forty paise] [Substituted by Notification No. 13337/P, dated 2nd June 1972.] for every 100 words or fraction thereof; (b) in the case of certified copies, an additional (ten paise) for every 100 words or fraction thereof for comparing; (c) in the case of document in a tabular form, twice the above rates; (d) an additional fee of [five paise] [Added by Notification No. 13337/P, dated 2nd June 1972.] for every sheet of full scan paper used in preparing the copy or copies asked for; [Provided that, where a copy of any document is required within a period of 24 hours but not exceeding 48 hours, there shall be paid an additional fee equal to 50 per cent of the fee prescribed for copying and comparing.] [Added by Notification No. 13337/P, dated 2nd June 1972.] (3) [ On every copy of the proceedings of an inquiry furnished under this rule in which an appeal is provided under the Act, the officer granting the copy shall endorse, in legible letters, the date on which- (a) the copy was applied for, (b) the copy was ready for delivery, (c) the copy was, delivered, and (d) the endorsement



was made.]

## **24. Applications under section 36 for sanction of alienation.**

(1) Every application for sanction of an alienation shall contain information inter alia on the following points:-(i) whether the instrument of trust contains any directions as to alienation of immovable property; (ii) what is the necessity for proposed alienation; (iii) how the proposed alienation is in the interest of the public trust; and (iv) in the case of a proposed lease, the terms of the past leases, if any, such application shall be accompanied, as far as practicable, by a valuation report of an expert. (2) The Charity Commissioner, before according or refusing sanction, may make such inquiry as he may deem necessary. (3) In according sanction, the Charity Commissioner may impose such conditions or give such directions as he may deem fit.

### **24A. [ Maintenance of register under section 36B. [Inserted by Notification No. 13337/P, dated 2nd June 1972.]**

- A trustee of a public trust shall prepare and maintain a register of all move able and immovable properties as required by section 36B in the form of Schedule XAA hereto.] [Added by Notification No. 13337/P, dated 2nd June 1972.]

## **25. Manner of holding inquiry under section 39.**

- If the Deputy or Assistant Charity Commissioner finds that there is a prima-facie case for an inquiry under section 39, he shall -(a) fix a date for the inquiry and cause a notice to be served on the trustee or any other person concerned to appear on the date fixed; and (b) on the date fixed for such hearing, or any subsequent dates to which the hearing may be adjourned, allow them an opportunity to represent their case and to adduce evidence, and make any further inquiries as he may consider necessary; and (c) on completion of the inquiry, record his findings and the reasons therefor; and (d) if he holds that the trustee or any other person has been guilty of gross negligence, a breach of trust, [misappropriation] [Substituted by Notification No. 13337/P, dated 2nd June 1972.] or misconduct which has resulted in loss to the public trust, report the matter to the Charity Commissioner and forward to him the papers of the inquiry.

### **25A. [ Maintenance of register by a medical centre under section 41 AA. [Inserted by Notification No. 13337/P, dated 2nd June 1972.]**

- The Governing body of a medical centre referred to in section 41 AA of the Act, shall, maintain a register for recording the category of a patient, in the form prescribed in Schedule XAAA hereto.]

### **25AA. [ Application under section 41D, 41E and 47. [Renumbered by Notification No. BPT. 1186(95)-VI, dated 29th October, 1986.]**

(1) Every application to the Charity Commissioner under sections 41D, 41E and 47 shall set out concisely the material facts about the public trust, and shall contain inter alia the following particulars, that is to say, - (a) the name, occupation and address of the applicant and opponent or respondent, as the case may be. (b) the name and description and number of the trust and its office address, (c) the name and addresses of the trustees and managers, (d) the object of the trusts, (e) the nature of applicant's interest in the trust, (f) the cause of action and the nature of relief sought for in the application, (g) the list of documents relied on. (2) The application shall, as far as possible, be accompanied by a copy of all the relevant documents and a certified copy of entries in Schedules I in so far as they relate to the public trust. (3) The application shall be verified in the manner provided in sub-rule (4) of rule 6. (4) There shall be maintained in the office of the Charity Commissioner a register of applications made to the Charity Commissioner under sections 41D, 41E and 47 in the form of Schedule XAB hereto.]

**25AAA. [ Procedure for execution of the order passed under section 41F. [Inserted by Notification No. Bpt-1117/c.R. 59/Desk XV, dated 15.5.2019.]**

(1) Every application to the Charity Commissioner under sub-section (1) of section 41 F shall set out concisely, the material facts about the breach of the order under any of the sections mentioned in Chapter VI of the Act and shall contain, inter alia, the following particulars, that is to say: - (a) the name, occupation and address of the applicant and the person who has committed breach of the order, (b) the name and description and number of the trust in respect of which the breach of order has been committed, (c) the nature of the applicant's interest in the trust, (d) the cause of action and the nature of relief sought for in the application, (e) the list of documents relied on. (2) The application shall be verified in the manner provided in sub-rule (3). (3) There shall be maintained in the office of the Charity Commissioner, a register of applications made to the Charity Commissioner under section 41 F in the form given in Schedule X-AC. (4) The Charity Commissioner shall then issue notice in the form given in Schedule X-AD to the person who is alleged to have committed breach of the order and upon hearing him, pass appropriate orders regarding attachment of his property and/or his arrest and detention in civil prison. (5) The Charity Commissioner may issue a certificate to the Collector of the District (by whatever name called) for attachment of the property of the person committing breach and the Collector shall proceed to attach the property and upon further directions of the Charity Commissioner, sell it and remit the sale proceeds to the Charity Commissioner. (6) The Charity Commissioner shall then pass suitable orders regarding the sale proceeds so remitted by the Collector in accordance with the provisions in section 41 F of the Act. (7) The Rule prescribed in the Code of Civil Procedure, 1908 for arrest and detention of a judgment debtor in civil prison shall apply for arrest and detention of the person who has committed breach of the Rule. (8) The State Government may notify the civil prison in every District where the office of the Assistant Charity Commissioner or Deputy Charity Commissioner is situated.]

**26. [ Application under section 50A(1). [Substituted by Notification No. 47/E, dated 2nd January, 1961.]**

(1) Every application to the Charity Commissioner under subsection (1) of Section 50A shall set out concisely the material facts about the public trust and shall contain inter alia the following particulars, that is to say:-(a) names, occupation and addresses of the applicants, (b) name and description of the trust and its office address, (c) number of the trust on the Register of Public Trust, (d) approximate value of the trust properties, (e) approximate annual income of the trust, (f) names and addresses of the trustees and managers, (g) objects of the trust, (h) nature of the applicant's interest in the trust and (i) a statement explaining how the proposed scheme is necessary in the interest of the proper management or administration of the public trust. (2) The application shall be accompanied by a draft scheme and shall be signed and verified in the manner provided in sub-rule (4) of rule 6. (3) There shall be maintained in the office of the Charity Commissioner a register of such applications in the form of Schedule XA hereto.]

## **27. Application under section 51.**

(1) Every application to the Charity Commissioner by persons having interest for his consent to file a suit of the nature specified in section 50, shall set out concisely the material facts and contain inter alia the following particulars:-(a) Names, occupation and addresses of the applicants; (b) Name and description of the trust and its office address; (c) Number of the trust on the Register of Public Trusts, if registered; (d) Approximate value of the trust properties; (e) Approximate annual income of the trust; (f) Name and addresses of the trustees and managers; (g) Objects of the trust; (h) Nature of the applicant's interest in the trust; (i) Cause of action and substance of evidence in support of it and nature of the relief sought in the proposed suit; (j) List of documents relied on; (k) How the applicants propose to meet the costs of the suits; (l) Particulars of applications, if any, under section 92 of the Civil Procedure code, 1908, [or as the case may be, under section 51 of the Act] [Inserted by Notification No. 24718/P, dated 14th September, 1964.] in regard to the trust made earlier by the applicants or to their knowledge by other persons, and the result thereof. (2) The application shall, as far as possible, be accompanied by copies of all the relevant documents. (3) The Charity Commissioner, after hearing the applicants and making such inquiry (if any) if deems fit, may either summarily dismiss the application or grant the consent applied for; Provided that no such consent shall be given unless the trustees have been given an opportunity of being heard. (4) [\* \* \*] [Deleted by Notification No. 13337/P, dated 2nd June 1972.] (5) In case the Charity Commissioner grants consent to the filing of the suit, his consent shall be endorsed on the Plaint before the same is filed in Court. (6) There shall be maintained in the office of the Charity Commissioner a register of applications made to the Charity Commissioner under section 51 in the form of Schedule XI hereto.

## **28.**

Deleted.

## **29. Register of bequests in favour of public trusts under section 53.**

- The Deputy of Assistant Charity Commissioner for every region or subregion shall maintain a register in the form of Schedule XII hereto, containing particulars of wills of which copies are forwarded to him under which bequests have been made in favour of public trust or where such

bequests themselves create public trusts.

### **30. Dharamada accounts under section 54.**

(1)The account of dharmada shall be submitted to the Deputy or Assistant Charity Commissioner in the form of a statement in Schedule XIII hereto.(2)The Deputy or Assistant Charity Commissioner may, for the purpose of verifying the correctness of the account, call for the books of account of the person charging or collecting the dharmada and, if he thinks it necessary, have them audited by any person whom he may appoint in this behalf and direct that the expenses of such audit be paid out of such account.(3)If the dharmada is intended for a specific charitable or religious purpose and is not used or used only in part for such purpose the Deputy or Assistant Charity Commissioner may direct that the amount available shall be used for such charitable or religious purpose.(4)If in any other case, it is necessary in the opinion of the Deputy or Assistant Charity Commissioner to obtain the direction of the court for the appropriation of the amount under section 55, he shall make a report to the Charity Commissioner and may, pending the decision of the court, direct that the amount shall be deposited in such manner as he thinks fit.(5)A register of dharmada in his region or subregion shall be maintained by the Deputy or Assistant Charity Commissioner in the form of Schedule XIV hereto.

### **31. Time of applying to the Court under section 55.**

- The time for the trustees to apply to the Court for directions under section 55, shall be three months from the date of the receipt of the notice from the Charity Commissioner. Provided that the Charity Commissioner may, in his discretion, allow a longer time or grant extension of time for the purpose.

### **31A. [ Conditions and restrictions subject to which Committee shall deal with properties of endowments. [Inserted by Notification No. 24718/P, dated 14th September, 1964.]**

(1)A committee shall hold that properties of an endowment which is transferred to it under section 56 D for the objects of the endowment.(2)A committee shall not sell, mortgage or exchange any immovable property vesting in the members of the committee or lease it out (in the case of agricultural land for a period exceeding ten years; and in any other case, for a period exceeding three years) or otherwise dispose it of unless such sale, mortgage, exchange, lease or disposal -(a)is for the benefit of the endowment or other justifiable cause,(b)is duly sanctioned by a resolution of the committee passed in that behalf and the description of the property and the reasons for sanctioning such disposal of property are stated in the resolution, and(c)is made where necessary, with the previous sanction of the Charity Commissioner as required by section 36.(3)Where an endowment consists of jewelry, or other movable property of a nonperishable nature exceeding one thousand rupees in value, the committee shall not sell, pledge or otherwise dispose it of without the previous approval of the Charity Commissioner.]

### **31B. [ Honorarium, fees and allowances to members of Committee.**

**[Substituted by Notification No. 1275/122(290)-XII, dated 1st September 1976.]**

(1)The Chairman shall be paid an honorarium of Rs. 500 per month.(2)The Treasurer and the other members of the committee (excluding the Chairman ) shall be paid a sitting fee at the rate of Rs, 25/per day for attending a meeting of the Committee.(3)The Chairman, Treasurer and other members of the Committee shall be entitled to a travelling allowance at the rates prescribes in rule 1 of section 1, in Appendix XLIIA to the Bombay Civil Services Rules, 1959, for the journey performed by them to attend such meeting.]

### **31C. Meetings of Committee and procedure thereat.**

(1)The first meeting of a committee shall be held on such date, time and place as may be fixed by the State Government (being a date which is within thirty days from the date on which the appointment of the committee is notified by the State Government)(2)The committee shall, from time to time, hold its meetings at such intervals as it thinks fit; but three months shall not intervene between its last sitting of the first meeting or of the last meeting and the date appointed for its next meeting.(3)The Chairman shall appoint the date, time and place of every ordinary meeting and shall, upon a written request signed by not less than two members and, within ten days from the receipt of such request , issue a notice calling a special meeting,(4)Seven clear days' notice of an ordinary meeting and ten clear day's notice of a special meeting specifying the date, time and place at which such meeting shall be held, and the business to be transacted thereat shall be circulated to the members and pasted up at the office of the committee. Such notice shall, in the case of a special meeting, specify the motion or proposition mentioned in the written request made for such meeting.(5)Every notice, summons or any paper which is required to be circulated, sent or given to members shall be deemed to have been duly circularised, given or sent, if a copy thereof is dispatched (such dispatch being made either by post or in such other manner as the committee may be regulations provide) to every member as registered in the office of the committee.(6)[ If no meeting is held for a period of three months, any two members of the committee, if the committee consists of five members, and any three members, if the committee consists of more than five members, may require the chairman to call a meeting of the committee. The chairman, on receipt of such requisition, shall issue a notice of the meeting within ten days of the receipt thereof. If the chairman fails to issue a notice as aforesaid, it shall be lawful for the said two or three members, as the case may be, to call upon the Secretary to issue a notice of the meeting.] [Substituted by Notification No. 29306/P, dated 25th October 1966.](7)The number of members whose presence shall constitute a quorum shall be four if the committee consists of seven members, and three, if the committee consists of less than seven members, including the chairman in either case.(7A)[ No business shall be transacted any meeting unless there is a quorum present, if there be no quorum, the meeting shall be adjourned to a subsequent date of which ten days' notice shall be given to all the members. No quorum shall be necessary at such adjourned meeting.] [Inserted by Notification No. 29306/P, dated 25th October 1966.](8)Every meeting shall be presided over by the chairman of the committee, or in his absence, by such one of the members present as may be chosen by the meeting to be the chairman for the occasion.(9)All questions shall be decided by a majority of the votes of the members present and voting, the presiding authority having a second or casting vote in

all cases of equality of votes.(10)Notwithstanding anything contained in sub-rule (4), the chairman may himself place or allow any member to place before the committee any matter not included in the agenda, if the chairman is of the opinion that such matter requires immediate consideration of the committee, and thereupon the committee shall consider such matter.(11)Where the chairman is of the opinion that a decision is required to be taken urgently by the committee on any proposition, he shall cause the proposition in writing to be circulated to all the members of the committee for observations and votes of members. The decisions on any proposition so circulated shall be in accordance with the majority of votes recorded thereon; but every such decision shall be place before the next meeting of the committee for its formal ratification.(12)It shall be the duty of the Secretary to keep at the disposal of the members of the committee, all papers connected with the items of business shown on the agenda of any meeting.(13)The minutes and proceedings of every meeting including decisions arrived at under sub-rule (9) shall be drawn up and recorded in writing by the Secretary in a book to be kept for the purpose, [and the same shall be readout at the next meeting and confirmed under the signature of the chairman of that meeting.] [Substituted by Notification No. 29306/P, dated 25th October 1966.] A copy of the said minutes shall be submitted for information to such authority or authorities as the State Government may specify in that behalf.

### **31D. Terms and conditions of service of Secretary.**

(1)Appointment to the post of the Secretary shall be made.(a)by promotion from amongst the Class III employees of [the Charity Organization that is to say, the Office of the Charity Commissioner and the Public Trusts Registration Offices] [Substituted by Notification No. 29306/P, dated 25th October 1966.] preference being given to persons with Legal qualifications, or(b)by transfer of any officer from any Department of the State Government, or(c)by nomination from amongst candidates, who(i)unless already in the service of the Government of Maharashtra, are not more than 35 years of age :Provided that the upper age limit may be relaxed in the case of candidates having good qualifications or experience, and(ii)holds at least a degree in Arts, Science, Commerce or Law of a recognized university, and(iii)are either practicing lawyers of not less than two years standing or have at least five years' administrative experience in any responsible position in any Government office or local authority or in any commercial or industrial organization.(2)A person appointed to the post by nomination shall be on probation for two years.(3)A person appointed to the post either by promotion or by nomination shall be required to pass such examination in the regional language and in Hindi as may be prescribed by the State Government.(4)The post of the Secretary shall be permanent and personable.(5)The Secretary shall be the servant of the State Government and shall draw his pay, pension and allowances from the Consolidated Fund of the State. There shall be credited every year, out of the Management Fund to the Public Trusts Administration Fund, all the costs on account of the pay, pension, leave and allowances of the Secretary.(6)Leave and allowances payable to the Secretary shall be regulated by the Bombay Civil Service Rules, 1959. The chairman of the committee shall be competent to grant casual leave to the Secretary, Leave other than casual leave shall be granted by the Charity Commissioner on the recommendation of the committee which shall be recorded in the service book of the Secretary.(7)The Secretary shall be the Chief Executive Officer of the committee and shall be under the administrative control of the Charity Commissioner.(8)The Secretary shall reside at the headquarter of the committee.(9)The services of the Secretary shall be liable to be transferred from

one committee to another.(10)The Secretary, if entrusted with the custody of cash, shall be required to furnish security of such amount as shall be determined by the committee.(11)Subject to the provisions of the Act and these rules, the Secretary shall perform such duties and exercise such powers as may be specified in the regulations made by the committee.

### **31E. Terms and conditions of service of other officers and servants of committee.**

(1)Save as otherwise provided in the Act or in these rules and subject to the regulations framed by the committee, the conditions of service, including leave and allowances of the officer other than Secretary are servants of the corresponding rank, and the powers conferred, in relation to Government servants on the heads of Departments by the said rules shall, in relation to such officers and servants of the committee, be exercised by the committee. If for the purposes of this rule, any question arises for determining the rank of an officer or servant of a committee, the question shall be referred to the State Government through the Charity Commissioner and the decision of the State Government thereon shall be final.(2)Subject to the approval of the State Government, the committee may, from time to time, determine the number of officers and servants to be appointed for the efficient performance of the duties and functions of the committee and their designations and qualifications for appointment.Provided that no person shall be appointed as an Accountant unless he has passed an examination in Accountancy recognized by the State Government or possesses the Government Diploma in Accountancy or any other qualification declared to be equivalent thereto by the State Government.(3)Except with the previous sanction of the State Government, no person who has been dismissed from the service of the Government or of any local authority shall be employed in the service of the committee.(4)Any officer or servant of the committee who may be entrusted with the custody of cash shall be required to furnish security of such amount as shall be determined by the committee according to the circumstances of each case.(5)All regulations pertaining to the grant of gratuities to the officers and servants of the committee and the creation and management of contributory provident fund for their benefit shall, subject to the provisions of section 56S, be approved by the committee at a special meeting convened for the purpose by a resolution of not less than two thirds of the members present and voting at such meeting.

### **31F. Inspection of proceedings or other records in custody of committee and supplying copies thereof.**

(1)Upon an application in writing by or on behalf of any person interested in the endowments vested in, or transferred for management to, any committee, the Secretary may permit the person so interested or his agent to inspect proceedings and other records of the committee and copies thereof may be supplied to him on payment of [such reasonable fees] [Substituted by Notification No. 29306/P, dated 25th October 1966.] and subject to such conditions as may be determined by the committee.(2)All copies issued under sub-rule (1) shall be certified by the secretary in the manner provided in section 76 of the Indian Evidence Act, 1872.

### **31G. Custody of Management Fund.**

(1) All moneys received for being placed to the credit of the Management Fund shall be deposited with the Reserve Bank of India, the State Bank of India or such other Scheduled Bank as may be approved by the State government. (2) All Government securities vesting in the committee and coming into its possession shall be lodged by the Secretary as soon as practicable, in the Reserve Bank of India or the State Bank of India or any other Bank approved by the State Government in this behalf for safe custody, except in any case in which it may be necessary to retain them temporarily for any purpose.

### **31H. Investment of and disbursement and payment from Management Fund.**

(1) All surplus moneys in excess of the amount required for payment of the amounts determined by the State Government on account of honorarium, fees and allowances of the chairman, treasurer and other members of the committee and on account of salaries and allowances and other sums payable to the Secretary, officers and servants of the committee and such additional amount as may, with the approval of the State Government, be necessary for the payment of charges for expenses incidental to the management of endowments and for other purposes of Chapter VIIA of the Act, shall be invested (i) in public securities, (ii) in fixed deposits in the State Bank of India and other Schedule Bank, (iii) in the purchase of immovable properties approved by the State Government, or in the construction of buildings on lands so purchased or otherwise acquired, subject to conditions specified in rules 31I and 31J. (2) All moneys, until they are invested as aforesaid, shall be deposited with the State Bank of India in the joint names of two or more members of the committee. (3) The aforesaid account shall be operated jointly by any two or more members of the committee authorised in this behalf under the resolution of the committee. (4) The Secretary shall not at any time retain in his hands a cash balance of more than Rs. 500. Any excess above that sum shall forthwith be deposited in the Bank.

### **31I. Insurance of buildings.**

- All buildings constructed, purchased or otherwise acquired by a committee for the purposes of the endowment shall be insured with an insurance concern approved by the State Government.

### **31J. Certain charges to be compulsory.**

- Where any immovable property is purchased or otherwise acquired or any building are constructed as aforesaid, such sum as the State Government may direct shall be set apart to meet the following charges and expenses in respect of such immovable property, namely: (i) land revenue payable to Government, (ii) taxes, rates and cesses payable to Government or to any local authority, (iii) insurance charges, (iv) repairs, (v) cost of management, (vi) Sinking or depreciation fund.



### **31K. Audit of accounts of Management Fund.**

(1)The accounts of the Management Fund shall be audited and the securities held by the committee shall be verified once in six months and at any other time if the Government so directs, by an auditor of Local Fund Accounts within the meaning of the Bombay Local Fund Audit Act, 1930 or by some officer or officers deputed by the Accountant General, Maharashtra State.(2)A report after examining the accounts or securities shall specify all cases of irregular, illegal or improper expenditure or failure to recover money or other property caused by neglect or misconduct and any other matter which is considered necessary for inclusion in the report and shall be forwarded to the State Government.(3)The cost of, and incidental to, the audit and examination of the accounts of the Management Fund shall be met out of the additional amounts mentioned in sub-rule (1) of rule 31H.

### **32. [ Contribution to the Public Trusts Administration Fund. [Substituted by Maharashtra Act No. XXXV of 1977 w.e.f. 1-4-1977.]**

(1)Every public trust (other than a public trust exempted under section 58) shall pay to the Public Trusts Administration Fund out of its property or funds a contribution at such rate or rates as may be notified by an order made by the State Government, from time to time, under section 58 and published in the Official Gazette.(2)The contribution shall be assessed on the basis of the gross annual income, or collection or receipt, as the case may be, during the previous twelve months ending with the thirty first day of March or such other day in regard to a particular trust or class of trusts as may have been fixed by the Charity Commissioner in this behalf under subsection (1) of section 33:Provided that:(i)where the contribution is not payable for a part or parts of a year and is payable for the remaining part or parts of the same year as per balancing date and accounting year allowed to the trust, the contribution shall be levied on the aforesaid income, collection or receipt, as the case may be, in proportion to the period for which the contribution is leviable;(ii)where the contribution is payable at different rates for different parts of a year, the same shall be levied at such different rates on the aforesaid income, collection or receipt, as the case may be, for the proportionate period;(iii)while assessing contribution for a period which is a part of an accounting year of the trust, the assessable amount for that part of the year shall be determined by calculating average amount for the part on the basis of the aforesaid income, collection or receipt, as the case may be.(3)In calculating the gross annual income of a public trust or where the public trust is a dharmada, its gross annual collection or receipt, for the purpose of assessing the contribution, the following deductions shall be allowed, namely:(i)in the case of a public trust having advancement and propagation of secular education as one of its purposes, the portion of the gross income or collection or receipt spent for that purpose;(ii)in the case of a public trust having medical relief as one of its purposes, the portion of the gross income or collection or receipt spent for that purpose;(iii)in the case of a public trust having veterinary treatment of animals as one of its purposes, the portion of the gross income or collection or receipt spent for that purpose;(iv)donations received from other public trusts and dharmadas;(v)expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity;(vi)grants received from Government or local authorities;(vii)allowance for annual repairs at 10 per cent of the estimated gross annual rent of buildings belonging to the trust which are not rented out and yield no income.Explanation. - The estimated gross annual rent shall mean the

rateable value of the buildings or, where such rateable value is not fixed by a local authority, the gross annual rent as estimated by the Deputy or Assistant Charity Commissioner;(viii)interest on Depreciation Fund, if any, for replacement of buildings;(ix)interest on Sinking Fund, if any, for repayment of loans;(x)out of income or receipt from lands used for agricultural purposes,(a)land revenue and local fund cess, if payable by the trust;(b)rent payable to the superior landlord, if lands are held on lease by the trust,(c)the cost of production (which shall not include the capital cost of irrigation and other works or the cost of maintenance of or repairs to such works, in excess of a limit fixed by the Deputy or Assistant Charity Commissioner with reference to past expenditure on such maintenance or repairs)if lands are cultivated by the trust.Explanation. - Receipts from lands used for agricultural purposes when such receipts are in kind shall be valued at their market value at the time of receipt;(xi)out of income or receipt from lands (including buildings) used for nonagricultural purposes(a)assessment, ceases and other Government dues and municipal and other taxes, payable by the trust;(b)ground rent payable to the superior landlord;(c)insurance premia, if any, in respect of buildings;(d)allowance for annual repairs at 10 per cent of the gross rent of buildings;(e)allowance for cost of collection at 4 per cent of the gross rent of buildings let out;(xii)out of income or receipt from securities, stocks, shares and debenture allowance of one per cent for cost of collection.(4)Nothing contained in sub-rule (3) shall entitle any person to claim deduction for the purpose of computing gross income of a public trust in respect of any amount on which deduction has been claimed already in one form or another.(5)Every auditor, auditing the accounts of a public trust under subsection (2) of section 33, shall annex to the copy of the balance sheet and income and expenditure account required to be forwarded to the Deputy or Assistant Charity Commissioner under subsection (1) of section 34 a statement of the income of the trust liable to contribution in the form of Schedule IXC hereto.[Provided that, the auditor shall forward a copy of the statement of income of the trust liable to contribution in the form of IXC to the concerned trustee for enabling the said trust to remit to the Deputy or Assistant Charity Commissioner the contribution payable in advance according to the provisions of subsection (5) of section 58.](6)[ As soon as the statement of the income of the trust liable to contribution is received from the Auditor under sub-rule (5), every trustee of the public trust liable to pay contribution, shall, while filing a copy of the balance sheet and income and expenditure account under subsection (1A) of section 34, pay in advance the whole amount of the annual contribution of the public trust computed at the rate fixed under subsection (1) of section 58, and as shown in the Schedule IXC, to the Deputy or Assistant Charity Commissioner of the region or subregion or to the Charity Commissioner if the Charity Commissioner required him to do so.(6A)When the contribution payable by a public trust has been assessed and the amount of contribution is adjusted the amount received in advance under sub-rule (6), the Deputy or Assistant Charity Commissioner shall communicate by letter to the concerned trustee immediately, the position of adjustment as to whether the amount of contribution received in advance is less or equal or more than the actual assessed amount of contribution.(6B)When the contribution payable by the public trust has been assessed and the nature of adjustment is communicated to the concerned trustee and after such assessment if it is found that the amount received under sub-rule (6) is more than the amount assessed, the Deputy or Assistant Charity Commissioner [shall, subject to the provisions of sub-rule (8) of rule 33, adjust the said excess amount against the amount of advance payment of contribution to be received during the next financial year.] [Substituted by Notification No. BPT.1183/(43)-VI, dated 16th August 1983.] (7)While issuing a notice of contribution, the amount of demand shall be

rounded to the nearest full rupee.]

### **33. Notice of demand in respect of contribution.**

(1)When the contribution payable by a public trust has been assessed, [and the amount of advance contribution received under sub-rule (6A) of rule 32 is found to be less than the amount of contribution so assessed or where no advance payment of the contribution is made, then] [Inserted by Notification No. BPT.1183/(43)-VI, dated 16th August 1983.] the Deputy or Assistant Charity Commissioner shall issue a notice of demand in form of Schedule XV, or, where the public trust is a dharmada, in the form of Schedule XVA hereto, to the trustee or manager or the person charging or collecting the dharmada as the case may be, [specifying the balance amount of contribution payable or if no advance payment is made, the amount payable and the date by which the payment shall be made.] [Substituted by Notification No. BPT.1183/(43)-VI, dated 16th August 1983.](2)A trustee or manager objecting to the amount of contribution assessed may file an objection before the Deputy or Assistant Charity Commissioner stating the grounds of his objection within [30 days] [Substituted by Notification No. 13337/P, dated 2nd June 1972.] of the receipt of the notice of demand. No objection shall be entertained unless the amount of demand as required by the notice has been first deposited:[Provided that, such objection may be entertained after the expiry of such period if the Deputy or Assistant Charity Commissioner is satisfied that there are reasonable grounds for delay in not filing the objection in time.] [Substituted by Notification No. 13337/P, dated 2nd June 1972.](3)The Deputy or Assistant Charity Commissioner on receipt of the objection shall cause it to be entered in a register to be kept for the purpose in the form of Schedule XVI hereto, and shall after hearing the trustees or manager for reasons to be recorded in writing, pass such orders as he may deem fit, subject to the order of the charity Commissioner shall be final.(4)A trustee or manager may apply to the charity Commissioner within 30 days from the date of order passed by the Deputy or Assistant Charity Commissioner under sub-rule (3) for revising such order, the application shall be made in the form or a memorandum signed by the applicant or his pleader. The memorandum shall set forth concisely and under distinct heads the grounds of objections to the order passed by the Deputy or Assistant Charity Commissioner, as the case may be, without any argument or narration and such grounds shall be numbered consecutively.(5)On receipt of an application under sub-rule (4), the charity commissioner may, after hearing the applicant or his pleader, either confirm or modify the order passed by the Deputy or Assistant Charity Commissioner under sub-rule (3).(6)[ The Charity Commissioner may also suo motu revise a notice of demand issued by the Deputy or Assistant Charity Commissioner under sub-rule (1) or an order passed by either of those officers under sub-rule (3), or order passed by any of them holding that the trust is not liable to pay contribution.Provided that, the Charity Commissioner shall not pass any order either assessing or enhancing the amount of contribution assessed by the Deputy or Assistant Charity Commissioner without giving the trustee or the manager an opportunity of being heard.] [Substituted by Notification No. 24718/P, dated 14th September, 1964.](7)[ If the Deputy or Assistant Charity Commissioner has reasons to believe at any time after the notice of demand is issued under sub-rule (1), that the amount specified in the notice of demand is under assessed on an ground whatsoever, then the Deputy or Assistant Charity Commissioner shall cause to be issued a supplementary of demand and accordingly, the other provisions of this rule shall apply as if the notice were a notice issued under sub-rule (1).] [Inserted by Notification No. 13337/P, dated 2nd

June 1972.](8)[ Notwithstanding anything contained in these rules, in the case of public trusts falling in the class of trusts exempted from payment of contribution under subsection (2) of section 58 or in the class of public trusts of which contribution is remitted under subsection (3) of section 58 or in respect of which deductions have not been allowed in calculating the gross annual income as per sub-rule (3) of rule 32 or have been allowed in part only, or in respect of which the amount of excess contribution cannot be adjusted against contribution payable during the next financial year as provided in sub-rule (6B) of rule 32, or that due to inaccuracy in arithmetical calculations or clerical omissions, refund is due to a public trust, where the Charity Commissioner, Deputy or Assistant Charity Commissioner is satisfied that such public trust has paid contribution, he may suo motu or on application, direct that the amount of such contribution or, as the case may be, excess contribution, shall be refunded to such public trust and shall record reasons therefor.] [Inserted by Notification of 18.10.1988.]

#### **34. [ Additional powers of Deputy and Assistant Charity Commissioners. [Substituted by Notification No. 13337/P, dated 2nd June 1972.]**

- In addition to the duties and powers enumerated in section 68 and provided in these rules, the Deputy Charity Commissioner and Assistant Charity Commissioner may exercise also the following powers, that is to say : (1) the power to transfer any proceeding or enquiry from one Inspector to another irrespective of his normal jurisdictions (2) the power to direct any Inspector or any member of the subordinate staff to serve processes in urgent cases where notice is to be served immediately or notice is to be affixed on any property under rule 7A.]

#### **35. [ Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

\* \* \*]

#### **36. Additional duties and powers of the Charity Commissioner.**

- In addition to the duties and powers enumerated in section 69, the Charity Commissioner shall perform duties and exercise powers set down below: (i) [ the power to call for any record or proceedings from any Joint, Deputy or Assistant Charity Commissioner, [Substituted by Notification No. BPT.1180/366(78)-VI, dated 9th October 1980.](ii) the power to stay any proceedings before the Joint, Deputy or Assistant Charity Commissioner or the execution of any order passed by any Joint, Deputy or Assistant Charity Commissioner; (iii) the power at any stage to transfer any proceedings pending before any Joint, Deputy or Assistant Charity Commissioner to another Joint, Deputy or Assistant Charity Commissioner, as the case may be, or take over himself for disposal ; (iv) the power to transfer a public trust registered in one Public Trusts Registration Office or Joint Public Trusts Registration Office to the register of another Public Trusts Registration Office or Joint Public Trust Registration Office; (v) to transfer any inquiry from one Inspector to another to assign any inquiry to any Inspector.]

### **37. Manner of filing appeal under section 70 [and application under section 70 A.] [Inserted by Notification No. 13337/P, dated 2nd June 1972.]**

(1) Every appeal to the Charity Commissioner against the finding or order of a Deputy or Assistant Charity Commissioner [and an application under section 70 A] [Substituted by Notification No. 13337/P, dated 2nd June 1972.] shall be preferred in the form of a memorandum signed [by the appellant, or, as the case may be, the applicant] [Substituted by Notification No. 13337/P, dated 2nd June 1972.] or his pleader. The memorandum shall set forth, concisely and under distinct heads, the grounds of objections to the findings or order appealed from without any argument or narration and such grounds shall be numbered consecutively. (2) Such appeal [or application] [Inserted by Notification No. 13337/P, dated 2nd June 1972.] shall be sent to the Charity Commissioner either by registered post or presented in person or by a pleader and shall be accompanied. (a) by a certified copy of the finding or order appealed from [or against which an application under section 70A is made] [Inserted by Notification No. 13337/P, dated 2nd June 1972.]; and (b) by as many copies of the memorandum of appeal [or application] [Inserted by Notification No. 13337/P, dated 2nd June 1972.] as are required for service upon the parties whose rights or interest will be affected by an order that may be passed in such appeal [or application] [Inserted by Notification No. 13337/P, dated 2nd June 1972.]. (3) [\* \* \*] [Deleted by Notification No. 13337/P, dated 2nd June 1972.] (4) The Charity Commissioner, after the appeal has been heard, shall pronounce his decision either at once or on some future day of which due notice shall be given to the parties or their pleaders. In the case of an application, the Charity Commissioner shall deal with it as provided in section 70 A. (5) [Deleted.] (6) There shall be maintained in the Office of the Charity Commissioner a register of appeals filed to the Charity Commissioner under section 70 in the form the of Schedule XVII hereto.

### **38. Manner of filing appeal under section 71.**

(1) Every appeal to the Bombay Revenue Tribunal under subsection (2) of section 51 against the decision of the Charity Commissioner refusing consent to the institution of a suit shall be preferred in the form of a memorandum signed by the appellant or his pleader and accompanied by a certified copy of the decision of the Charity Commissioner appealed from. (2) The memorandum shall set forth, concisely and under distinct heads, the grounds of objections to the decision appealed from without any argument or narration, and such grounds shall be numbered consecutively. (3) The appeal shall be addressed to the Secretary to the Bombay Revenue Tribunal and sent to him by post or presented in person or through a pleader. (4) [Deleted.]

### **39. Forms of requisition to the Collector under section 77.**

- Requisition to the Collector for the recovery of any sum due under section 18, 20, 41, 48, 79A, 79C or 79CC or under any rule and recoverable as an arrear of land revenue shall, in the case of a sum recoverable from a public trust be in Form A, and in the case of sum for which any trustee or other person is personally liable be in Form B of Schedule XVIII hereto.

**39A. [ Form of notice under section 79 AA. [Inserted by Notification No. 13337/P, dated 2nd June 1972.]**

- The notice under section 79 AA shall be in the form of Schedule XVIII-A.]

**40. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

\* \* \*]

**41. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

\* \* \*]

**42. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

\* \* \*]

**43. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

\* \* \*]

**44. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

\* \* \*]

**45. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

\* \* \*]

**46. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

\* \* \*]

**47. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

\* \* \*]

**48. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

\* \* \*]

**49. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

**\* \* \*]**

**50. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

**\* \* \*]**

**51. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

**\* \* \*]**

**52. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

**\* \* \*]**

**53. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

**\* \* \*]**

**54. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

**\* \* \*]**

**55. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

**\* \* \*]**

**56. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

**\* \* \*]**

**57. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

**\* \* \*]**

**58. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

**\* \* \*]**

**59. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

\* \* \*]

**60. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

\* \* \*]

**61. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

\* \* \*]

**62. [ Custody of the Public Trusts Administration Fund. [Added by Notification No. 5440/E, dated 11th March 1955.]**

- The Charity Commissioner shall deposit with the Reserve Bank of India, the [State] Bank of India or such other scheduled bank as may be approved by the State Government all money received by him for being credited to the Public Trusts Administration Fund.]

**63. Surplus money to be invested and disbursed.**

- All surplus money in excess of the amount required for payment of the amount determined by the State Government under section 6B on account of the pay, pension, leave and other allowance of the Charity Commissioner, [the Joint, Deputy or Assistant Charity Commissioners, the Director and Assistant Directors of Accounts] [Substituted by Notification No. 13337/P, dated 2nd June 1972.] the Inspectors and other subordinate officers and servants appointed under the Act and such additional amount as may, with the approval of the State Government, be necessary for the payment of charges for expenses incidental to the regulation [of public trusts and for the office expenditure and other incidental expenses of his office and offices subordinate to him and for other purposes of the Act, shall be invested and disbursed as provided in rules 63A and 64] [Substituted for 'of public trusts and for other purposes of the Act, shall be invested and disbursed as provided in rule 64' by Notification No. Bpt-1117/C.R. 79/Desk XV, dated 9.5.2019.][Provided that the monies likely to be required for payments referred to in this rule, if such payments are not to be made immediately may also be invested by the Charity Commissioner in his discretion in call or fixed deposits in the State Bank of India or other scheduled banks.] [Added by Notification No. 16665/E, dated 1st June 1959.]

**63A. [ Application and disbursement of surplus money other than those mentioned in rules 63 and 64. [Inserted by Notification No. Bpt-1117/C.R. 79/Desk XV, dated 9.5.2019.]**

(1)The Charity Commissioner may, in his discretion, apply or cause to be applied or disbursed the surplus money other than those mentioned in rules 63 and 64, in excess of the amount required for



payment of the amount determined by the State Government under section 6B, for the office expenditure or other incidental expenses of his office and offices subordinate to him up to the maximum limit of rupees twenty lacs;(2)subject to the provisions of sub-rule (1), for the expenditure up to rupees forty lacs, the Principal Secretary and Remembrancer of Legal Affairs of Law and Judiciary Department, shall have the powers to accord sanction to the proposals relating thereto; and(3)subject to the provisions of sub-rules (1) and (2), for the expenditure of more than rupees forty lacs, the State Government, shall have the powers to accord sanction to the proposals.]

#### **64. Investment of surplus money.**

- Such amount as may be approved by the State Government shall be invested-(i)in public securities,(ii)in fixed deposits in the [State] [Substituted by Notification No. 16665/E, dated 1st June 1959.] Bank of India and other scheduled bank,(iii)in the purchase of immovable properties approved by the State Government and in construction of buildings on lands so purchased or otherwise acquired [for the purpose of housing the offices, or for providing residential accommodation to the officers and servants appointed for the administration of this Act.] [Substituted by Notification No. 13337/P, dated 2nd June 1972.]

#### **65. Buildings to be insured.**

- All buildings constructed, purchased or otherwise acquires shall be insured with an insurance concern approved by the State Government.

#### **66. Compulsory provision for certain charges.**

- Where immovable property is purchased or otherwise acquired or buildings are constructed under rule 64, such sum as the State Government may direct shall be set apart to meet the following charges and expenses, namely:(1)land revenue payable to Government,(2)taxes, rates and ceases payable to Government or to any local authority,(3)insurance charges,(4)repairs,(5)cost of management,(6)sinking or depreciation fund.

#### **67. [ [Deleted by Notification No. 13337/P, dated 2nd June 1972.]**

\* \* \*]

### **1 [Vide Rules]**

Register of Public Trusts

Movable  
Property

Sl.No.	Name of the trust	Name of trustees and	Mode of success-ion in	Objects Particulars of the	Particulars other than	Moveable property	Its estimated v
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<div>managers with trusteeship trust documents documents (entries value</div> <div>theiraddresses andmanagership creating the trusts about theorigin cash regarding shouldbe if it forms part of the Capital of the trust)</div>									
1	2	3	4	5	6	7	8	9	10
	Immovable property		Average Annual Income						
Tenure	Survey Number or C.S. or Municipal number	Area	Assessment or Judi	Estimated value of each property mentioned incolumn 12	Average gross annual income form property incolumn 8 and 12	Average gross annual income from other sources	Total of column 16 and 17		
11	12	13	14	15	16	17	18		
			Average Annual Expenditure						
Remuneration to the trust-tees or managers	On establishments and staff	On religious objects	On charitable objects	On Miscellaneous items	Total of columns 19 to 23	Particulars of the scheme, if any relating tothe trust	Particulars of encumbrances on trust property		
19	20	21	22	23	24	25	26		

## II

[Vide Rule 6]To,The Deputy/Assistant Charity Commissioner.....Region/Sub-region.In the manner of Public Trust\*.....I,..... trustee of the abovementioned public trust, hereby apply under section 18 of the Bombay Public Trust Act, 1950, for the registration of the

said public trust.

## 2. I submit the following necessary particular:

(ai)[ the designation by which the public trust is or shall be known (Name of the Public Trust).]  
 [Inserted by Notification No. 23469/E, dated 12.10.1956](i)Names of the trustees and managers with their addresses.(ii)Mode of succession to the trusteeship and managership.(iii)Objects of the trust.(iv)(a)Particulars of documents creating the trust (attach copies).(b)Particulars other than documents about the origin or creation of the trust.(v)Particulars of the scheme, if any, relating to the trust (attach copy).(vi)Moveable property with estimated value of each class of such property.(Note: Entries should be made by broad description of classes of such property, e.g. furniture, books, etc. rather than of each individual article. Entry regarding cash should be made only if such cash forms part of the capital of the trust. In the case of scripts give particulars of each security, stock, share and debentures including the number which it bears.)(vii)(a)Details of immovable property showing the villae or town where situate, along with C.S., Municipal or Survey No., area, assessment or Judi and description of the tenure on which held (attach certified copies of the entries in the record of rights, city survey record or municipal record relating to the properties):-

1.

2.

3.

(b)Estimated value of each immovable property:-

1.

2.

3.

(viii)Sources of income of the trust.(ix)Average gross annual income.(x)Average annual expenditure.(xi)amount of average annual expenditure:-(a)On remuneration to trustees and manager.(b)On establishment and staff.(c)On religious objects.(d)On charitable objects.(c)On miscellaneous items.(xii)Particulars of encumbrances, if any, on trust property.(xiii)Particulars of title-deeds pertaining trust property and the names of trustees in possession thereof.(xiv)Remarks, if any,

## 3. Fee of Rs..... accompanies

#### 4. Any communication to the trustee or manager in connection with the trust may be sent to the following address:-

Name.....Address.....Date.....Signature of applicantGive full name & Address of Trustee

### II-A

[Vide Rules 6(7), 13B and 16]Memorandum of Immovable Property of Public TrustsName of public trust by which it is know and its address Registered number of public trustFull name and address of the trustee or managerRegistered number of public trust

Village or town (Taluka and District where immovable property is situated	Registration District	Registration Sub-District	Tenure	Survey No. or C.S. or Municipal No.	Area	Assessment of Judi	Estimated value of each property mentioned incolumn 5	Particulars encumbran if any, on theproperty
1	2	3	4	5	6	7	8	9

I, the abovenamed ..... of ..... inhabitant, residing at ..... do solemnly affirm and say that what is stated in the above memorandum is true to the best of my information and belief.Solemnly affirmed at ..... aforesaid this..... day of 20.....Signature of trustee or managerBefore meNote. - Verification not necessary when information is Sent by the Deputy or Assistant Charity CommissionerForwarded to

#### 1. The Sub-Registrar.....

#### 2. (Deleted)

#### 3. (Deleted)

Place.....Date.....Signature of trustee or managerDeputy Assistant Charity CommissionerParticulars of this memorandum have been duly entered in the register of memoranda in Schedule VII-A appended to the Bombay Public Trusts Rules. 1951.Date:Signature.....Designation of Officer[Schedule II-B] [Inserted by Notification No. 13337/P, dated 2nd June 1972, w.e.f. 16.6.1972.](Vide Rules 12)Register Of Applications Wherein It Is Held That "No Trust Exists" Or Any Property Alleged To Be Belonging To Any Trust Is Held To Be Not So Belonging To A Public Trust

Remarks

Serial No.	Application No.	Name of trust with Address, if any	Name of the applicant and opponents, if any	Details of property, if any	Date of decision with summary of order therein
1	2	3	4	5	6

[Schedule II-C] [Schedule II-C inserted by Notification No. BPT. 1116/C.R. 31/Desk-XV, dated 30th May, 2018.](See Rules 12A and 12B)Register of Public trusts de-registered under sub-section (3-A) of section 22

Sr. No.	Application or Inquiry No.	Name of Trust with detailed address of its office	Public Trusts Registration No.	Societies Registration No. of Trust	Details of property, if any	Action of decision taken in respect of property	Date of de-registration and clause number of sub-section (3) of section 22 under which it is de-registered	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

### III

[Vide Rule 13 (1)]Report of Changes That Have Occurred Or are Desired In the Particulars Recorded In the Register of Public TrustsRegistered No. and name of public trust.....

Nature of change	Reasons for the change	Remarks, if any
1	2	3

Date:Signature and address of reporting trustee[Schedule III-A] [Inserted by Notification No. 47/E, dated 2nd January 1961.][Vide Rule 13 (1A)]Memorandum of Change In The Immovable Property of Public TrustsName of Public Trust and its address:.....Full name and address of the trustee or manager.....Registered No. of public trust:.....

Village or town

(Taluka and District) where immovable property is situated	Registration District	Registration Sub-District	Survey No. or C.S. or C.T.S. No. or Municipal No.	Area	Assessment or Judi	Remarks, if any
1	2	3	4	5	6	7

I, the above named..... residing ..... say that what is stated in the above memorandum is true to the best of my information and belief.Solemnly affirmed at..... aforesaid this ..... Day of .....20...Signature of trustee or managerBefore meForwarded to the

Sub-Registrar.....Place:Date:Deputy/Assistant Charity Commissioner.Before me[Schedule IV and IV-A] [Deleted by Notification No. 13337/P, dated 2nd June 1972.]

## V

(Vide Rule 14)Book Relating to Immovable Properties Situate In the Region Or Sub-Region of Public Trusts Registered In Other Regions Or Sub-Regions

Sl. No.	Date	Nate of the public trust	Name of trustees and managers with their addresses	Office of Registration	Full particulars and approximate value of immovable property situate in this region or sub-region	Sub-Registrar to whom copy sent and dates of despatch	Remarks
1	2	3	4	5	6	7	8

## VI

[Vide Rule 15 (1)]Register Or Decisions [of Charity Commissioner and] [Inserted by Notification No. 13337/P, dated 2nd June 1972.] of Courts Communicated To The Charity Commissioner

Sl. No.	Name of Public Trust	Name of Court[or authority] [Added by Notification No. 13337/P, dated 2nd June 1972.]	Date of decision	Date of receipt in Charity Commissioner's Office[in case of decision by Courts] [Added by Notification No. 13337/P, dated 2nd June 1972.]	Nature of decision in brief	To which regional office forwarded for action	Date of despatch	Date of receipt of compliance report from regional office
1	2	3	4	5	6	7	8	9

## VII

[Vide Rule 15(2)]Register of Decision forwarded by the Charity Commissioner

Serial No.	Name and Registered No. of Public Trust	Name of Court[or authority] [Inserted by Notification No.	Date of decision	date of receipt from Charity Commissioner	Nature of decision in brief	Date which amendments made in the Register of Public Trust	Date of reporting compliance to Charity Commissioner	Ini As Ch
------------	---	---	------------------	---	-----------------------------	--	--	-----------

13337/P.  
dated 2nd  
June 1972.]

1 2 3 4 5 6 7 8 9

[Schedule VII-A] [Inserted by Notification No. 13337/P. dated 2nd June 1972.](Vide Rule 16A)Annual Budget for the Period.....I. Name and registered address of the trust-II. Trustees (as on record in the Register of Public Trusts)-(1)(2)(3)(4)(5)(6)etc.III. Objects of the trust-(1)(2)(3)(4)(5)IV. A true copy of Resolution passed by the Board of Trustees sanctioning the Budget.V. A self-contained scheme for the proposed disbursements on the objects of the trust indicating the total amount required for the scheme and the year during which the total amount would be spread out.(This should be given where the amount of estimated excess of receipts over disbursements as shown in the Budget exceeds 25 per cent of the total estimated receipts.)Name and Registered NO. of the Trust.....Annual Budget for the period.....(Official accounting year of the Trust)

Estimated Receipts	Estimated Disbursements		
I.	Opening balance--	Rs. P.	I. Estimated Disbursements-- Rs.P.
	(i) Cash in hand....		(a) Non-recurring--
	(ii) Cash at Bank....		(i) Major repairs and rebuilding of the assets,such as buildings, wells, canals, first manuring of agriculturallands, etc.
II.	Estimated Receipts--		(ii) New purchases of immovable properties,scripts for investments valuables and other movables, etc.
	(a) Non-recurring--		(iii) Fixed Deposits with Banks and otherCompanies.
	(i) Donations to be received towards corpus orfor capital objects		
	(ii) Ordinary donations to be received forspecific or earmarked object(s).		
	(iii) Ordinary donations..		
	(b) Recurring--		(b) Recurring--
	(i) Rents, lease rents on immovable property...		(i) Rents, Rates, Taxes and insurance....
	(ii) Interest on debentures, securities,deposits, etc..		(ii) Administrative Expenses..
	(iii) Dividends on shares, etc..		

		(iii) Payment of salaries and perquisites to the staff..
	(iv) Income from agricultural lands..	(iv) Transfer to Depreciation Fund..
	(v) Other revenue receipts..	(v) Special and Current Repairs to Buildings, Furniture or other assets.
III.	Realisation from disposal of assets, repayment of deposits, etc.	II. Miscellaneous expenses not covered by the items above.
	(a) Sale of shares, securities, etc..	III. Expenses on the objects of the trust. (Details to be given for each object)--
	(b) Repayment of deposits, securities, loans, etc....	(1)
	(c) Disposal of assets...	(2)
	(d) Others....	(3)
		IV. Surplus of receipts over expenditure
		(i) To be retained in cash at bank
		(ii) To be transferred to Reserve Fund
		(iii) To be added to corpus under the instruments of trust
		(iv) Closing balance--
		(a) Cash in hand Rs.....
		(b) Cash in Bank Rs.....
	Total	Total

## VIII

[Vide Rule 17(1)] Name of the Public Trust..... Balance Sheet as at.....

Funds and Liabilities	Rs. P.	Property and Assets	Rs. P.
Trust, Fund or Corpus		Immoveable Properties	
Balance as per last balance-sheet		(Suitably classified giving mode of valuation). Additions or deductions (including those for depreciation) if any, during the year.	
Adjustment during the year (give details)		Investments--	
Other earmarked funds--		(Suitably classified, giving mode of valuation).	
(Created under the provision of the trust-deed or scheme or out of the income.)		Furniture and Fixtures	
Depreciation Fund...			



Sinking Fund....	Balance as per last balance-sheet.
Reserve Fund.....	Addition or deduction (including those for the depreciations), if any during the year
Any other Fund....	Loans (Secured or Unsecured)
Loans (Secured or Unsecured)	Good/doubtful
From trustees....	Loans (scholarships)....
From others....	Other loans
Liabilities	Advances
For expenses....	To trustee...
For advances....	To employees...
For rent and other deposits	To contractor
For sundry credit balances	To layers....
Income and Expenditure Account	To others
Balance as per last balance sheet	Income outstanding--
Less: Appropriation, if any..	Rent
Add/Less: Surplus or deficit as per Income and Expenditure Account	Interest
	Other Income
	Cash and Bank balances--
	(a) In current account or fixed deposit account with (give names of banks and state in whose name the account stands).
	(b) With the trustee (give name).
	(c) With the manager (give name).
Total Rs.	Total Rs.

Market value as on the date of the balance-sheet should also be given by way of a note. Particulars of investments in concerns in which the trustees are interested shall be given separately by way of a note. In case the accounts are maintained on cash basis, state the income outstanding here below: The above balance-sheet to the best of my/our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust. Dated.....at.....Trustees.....As per report of even date Chartered Accountants Auditors

## IX

[Vide Rule 17(1)] Name of the Public Trust.....Income and Expenditure account for the year ending.....

Expenditure	Rs. P.	Income	Rs. P.
-------------	-----------	--------	-----------

To Expenditure in respect of properties--	By Rent-- Accrued-----Realised
Rates, taxes, cesses....	By Interest--
Realised	Accrued-----Realised
Repairs and maintenance..	
Salaries....	
Insurance....	
Depreciation (by way of provision	on securities
or adjustments).	on loans....
	on bank account....
Other expenses....	By Dividend
To Establishment expenses	By Donations in cash or kind
To Remuneration to Trustees	By Grants
To Remuneration (in the case of a math) to	By Income form other sources (in
the head of the math. including his household	details as far as possible)
expenditure, if any.	
To Legal expenses	By transfer from Reserves
To Audit Fees	By Deficit carried over to a Balance
	Sheet
To Contribution and Fees	
To amount written off--	
(a) Bad Debts.....	
(b) Loan Scholarships....	
(c) Irrecoverable rents....	
(d) Other items....	
To Miscellaneous expenses	
To Depreciations	
To Amounts transferred to Reserve or	
specific funds	
To Expenditure on objects of the trust....	
(a) Religious	
(b) Educational	
(c) Medical relief	
(d) Relief of poverty	
(e) Other charitable objects	
To Surplus carried over to Balance Sheet	
Total Rs.	Total Rs.

Dated.....Trustee.....As per our report of even date Chartered Accountants Auditors.

## IX-A

(Vide Rule 17)Statement of Income for the Year Ending.....

Income

fromimmovable

property

Particulars of property	Arrears of Income at the end of the previousyear	Demand of rend fixed for the current year	Amount realised during the year	Arrears outstanding with details of the year towhich they belong	Description of property	Arrears of income at the end of the previousyear
1	2	3	4	5	6	7
Amount to be recovered during the current year	Amount realised during the year	Arrears outstanding	Total amount recovered during the year	Total arrears outstanding	Remarks	
8	9	10	11	12	13	

## IX-B

(Vide Rule 17)Statement of Expenditure for the Year Ending.....

Name and registered number of public trustAssessment cesses and other government dues	Municipal and other taxes	Charges incurred for maintenance and necessaryimprovement of property including repairs	Remuneration to managers and/or trustees	Pay and allowances of servants	On religious objects
1	2	3	4	5	6
On Charitable objects	Miscellaneous expenses (including contribution)	Total expenditure	Total income	Balance	Remarks
7	8	9	10	11	12

[Schedule IX-C] [Substituted w.e.f. 1-4-1977 by M.G.G. Pt. IV-B dt. 18-8-1977.](Vide Rule 32)Statement of Income of The Public Trust Liable to Contribution for The Year Ending.....Name and Registered No. of public trust.....

Rs. P. Rs. P.

I. Income as shown in the income and ExpenditureAccount (Schedule IX)II. Items not chargeable to contribution under section 58And rule 32-(i)Donations received from other public trusts and

Dharmadas(ii)Grants received from Government and local authorities(iii)Interest on Sinking or Depreciation Fund(iv)Amount spent for the purpose of secular education(v)Amount spent for the purpose of medical relief(vi)Amount spent for the purpose of veterinary treatment of animals.(vii)Deductions out of income from lands used for agricultural purpose-(a)Land Revenue and Local Funds Cess(b)Rent payment to superior landlord(c)Cost of production if lands are cultivated by trust.(ix)Deductions out of income from lands used for non-agricultural purposes-(a)Assessment, cesses and other Government or Municipal taxes.(b)Ground rent payable to superior landlord(c)Insurance premia(d)Repairs at 10 per cent of gross rent of buildings(e)Cost of collection at 4 per cent of gross rent of buildings let out.(x)Cost of collection of income or receipt from securities, stocks, etc, at one per cent of such income.(xi)Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent.Gross annual income chargeable to contribution.....[Amount of contribution computed at the rate fixed ..... under the sub-section (1) of section 58 and payable.....] [Inserted by Notification No. 1333/P. dated 2nd June 1972 w.e.f. 160-6-1972.][Certified that while claiming deductions admissible under the above Schedule, we have not yet claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double-deduction.] [Inserted by Notification No. BPT. 1183/(43)-VT, dated 16th August 1983.]Dated.....Chartered Accountants AuditorsDated.....TrusteesTrust address[Schedule IX-D] [Inserted after Schedule IX-C by Notification No. BPT-1117/C.R. 59/Desk XV, dated 15.5.2019.][See rule 19 (2A)]Information to be submitted by the Auditor along with Audit Report under sub-section (1) of section 34 of the Maharashtra Public Trusts Act.

Sr. No.	Particulars	Details												
1.	PAN No. of Trust.													
2.	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961).													
3.	Acknowledgement No. with date of filing of the Return of Income for earlier three years.	<table> <tr> <th>Sr. No.</th><th>Acknowledgement No.</th><th>Year</th></tr> <tr> <td>(i)</td><td></td><td></td></tr> <tr> <td>(ii)</td><td></td><td></td></tr> <tr> <td>(iii)</td><td></td><td></td></tr> </table>	Sr. No.	Acknowledgement No.	Year	(i)			(ii)			(iii)		
Sr. No.	Acknowledgement No.	Year												
(i)														
(ii)														
(iii)														
4.	PAN No. of all Trustees.	<table> <tr> <th>Sr. No.</th><th>Name of Trustee</th><th>PAN No.</th></tr> <tr> <td>(1)</td><td></td><td></td></tr> <tr> <td>(2)</td><td></td><td></td></tr> <tr> <td>(3)</td><td></td><td></td></tr> </table>	Sr. No.	Name of Trustee	PAN No.	(1)			(2)			(3)		
Sr. No.	Name of Trustee	PAN No.												
(1)														
(2)														
(3)														

## X

[Vide Rule 21(2)]Register Or Audit ReportsRegistered No. and name of public trust.....

Year under audit	Date of receipt of audit report	Name of Auditors	Remarks Note-Specify if audit is a special audit
------------------	---------------------------------	------------------	--

1	2	3	4			
[Schedule X-A] [Inserted by Notification No. 47/F, dated 2nd January 1961.][Vide Rule 26(3)]Register Or Applications Made Under Section 50A to the Charity Commissioner						
Serial No.	Date of filing the application	Names and addresses of the applicants	Name, registered number, address of public trust	Decision on the application	Date of decision	Remarks
1	2	3	4	5	6	7

[Schedule X-AA] [Inserted by Notification No. 13337/P, dated 2nd June 1972.](Vide Rule 23A)Register of Property Belonging To The.....Trust

## Part I – Immovable Property

Date and year of preparation	Agricultural land	Other property						
	Name of the vilalge taluka and where situated	Area	Revenue assessment	Nature of property	Description	Location	Approximate or book value or rateable value(Please specify)	Remarks
1	2	3	4	5	6	7	8	9

Note. - This Form should be filled in as follows:(i)Firstly, the totals at the beginning of the year(ii)Secondly, increase during the year, in details(iii)Thirdly, decreased during the year, in details(iv)Fourthly, total at the end of the yearDatedSignature of the trustee in token of Physical verification or verification of titlePart-II Movable Property, Ornaments, Gold and Silverwares and other valuables {||-| Date and year of preparation| Detailed description for identification| Weight where possible| Estimated or real value| Year of valuation| Remarks|-| 1| 2| 3| 4| 5| 6|-| (i) Ornaments||||-| (ii) Golden wares||||-| (iii) Silver wares||||-| (iv) Other valuables||||}Note. - This form should be filled in as follows:(i)Firstly, the total at the beginning of the year(ii)Secondly, increase during the year, in details(iii)Thirdly, decrease during the year, in details(iv)Fourthly, total at the end of the yearDatedSignature of the trustee in token of physical verification or verification of titlePart-III Shares, Debentures, Public Securities, Deposits, Etc. {||-| Date and year of preparation| Kind of investments| Full description such as the name of thecompany, distinctive nos. of shares and certificates, type ofshares, etc. Date of redemption or repayment| Face value| Rate of interest borne by investments| Remarks|-| 1| 2| 3| 4| 5| 6|-| (i) Shares||||-| (ii) Bonds and Debentures||||-| (iii) Public Securities||||-| (iv) Deposits||||-| (v) Others||||}Note. - This form should be filled in as follows:(i)Firstly, the totals at the beginning of the year(ii)Secondly, increase during the year, in details(iii)Thirdly, decrease during the year, in details(iv)Fourthly, total

at the end of the year  
Signature of the trustee in token of physical verification or verification of title  
Part-IV - Deed stock and other movables

Date and year of preparation Full description Value Remarks

1 2 3 4

Note. - This form should be filled in as follows:  
(i) Firstly, the totals at the beginning of the year  
(ii) Secondly, increase during the year, in details  
(iii) Thirdly, decrease during the year, in details  
(iv) Fourthly, total at the end of the year  
Signature of the trustee in token of physical verification or verification of title  
Part-V - Live stock { || - | Date and year of preparation | Detailed description | Value | Remarks | - | 1 | 2 | 3 | 4 | - || || || }  
Note. - This form should be filled in as follows:  
(i) Firstly, at the beginning of the year  
(ii) Secondly, increase during the year, in details  
(iii) Thirdly, decrease during the year, in details  
(iv) Fourthly, total at the end of the year  
Date  
Signature of the trustee in token of physical verification or verification of title [Schedule X-AAA] [Inserted by Notification No. BPT. 1186(95)-VI, dated 29th October 1986.] (Vide Rule 25A)  
Register of Record of Indigent Patients and Patients From Weaker Sections, Under Section 41AA

Sl.No	Name of the patient with full address	Sex and age of the patient	Annual income of the patient	Whether belongs to indigent category (having annual income not exceeding Rs. 3,600)	Whether belongs to the Weaker Section category (having annual income not exceeding Rs. 15,000)
1	2	3	4	5	6

Signature of the officer verifying and recording the particulars and his Stamp	Name of department	Date of admission	Date of discharge of the patient	Initials and Date of the Officer after Discharge
7	8	9	10	11

[Schedule X-AB] [Inserted by Notification No. 13337/P, dated 2nd June 1972.] [Vide Rule [23AA(4)] [Substituted by Notification No. BPT. 1186(95)-VI, dated 29th October 1986.] Register of Applications Made Under Section 41D, 41E and 47

Sl. No.	Date of filing the application	Name and address of the applicant	Name register number, address of public trust	Nature of prayer by applicant	Decision on the application	Date of decision	Remarks
1	2	3	4	5	6	7	8

[Schedule X-AC] [Schedule X-AC and Schedule X-AD Inserted after schedule X-AB by Notification No. BPT-1117/C.R. 59/Desk XV, dated 15.5.2019.] [See rule 25AAA (3)] Register of Applications made under section 41F of the Maharashtra Public Trusts Act.

Remarks

Sr. No.	Date of filing of application	Name and address of the applicant	Name and address of the person who has committed breach of the order	Particulars of order passed under Chapter VI of the Act and Date	Name, Registered Number, address of the Public Trust	Nature of relief sought by the applicant	Decision on the application	Date of Decision
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[Schedule X-AD] [Schedule X-AC and Schedule X-AD Inserted after schedule X-AB by Notification No. BPT-1117/C.R. 59/Desk XV, dated 15.5.2019.][See rule 25AAA(4)]Notice to show cause as to why action should not be taken under section 41F of the Maharashtra Public Trusts ActTitle of the OfficeTo,.....Whereas ..... has made application to this Authority that you have disobeyed the order passed by..... the (Name of Authority) under Chapter VI of the Maharashtra Public Trusts Act, 1950 in proceeding No..... of 20.....or in suo moto proceeding under the said Act, and therefore, you are hereby required to appear before this Authority on the ..... day of ..... 20 ..... to show cause why action should not be taken against you under section 41 F(1).Given under my hand and the seal of the Court, this ..... day of ..... 20 .....Authority/or by his OrderSuperintendent of the Office

## XI

[Vide Rule [27(6)]Register of Applications Under Section 51 to the Charity Commissioner

Serial No.	Date of filing the application	Names and address of the applicants	Name and address of the public trust to whichthe applicant relates	Nature of relief sought in the proposed suit	Decision on the application	Date of decision	Remarks
1	2	3	4	5	6	7	8

[Schedule XII] [Substituted by Notification No. 13337/P, dated 2nd June 1972, w.e.f. 16-6-1972.](Vide Rule 29)Register of Bequests In Favour of Public Trusts Or Creating Public Trusts

Serial No.	Date of receipt of copy of the Will from theexecutor	Name and address of the executor forwarding copyof the Will	Name of the testator	Full particulars including the value of thebequests	Date of death of the testator
1	2	3	4	5	6

Date of issue of letter	Date on which the	Date on which the executor is	Date of issue of notice to	Reference No. (inward) of	Reference to case started
-------------------------	-------------------	-------------------------------	----------------------------	---------------------------	---------------------------

explaining the legal position to the executor	executor is granted probate of the will	bound to apply for registration of the trust	executor directing him to get the trust registered	application received for registration in pursuance of the letter issued to the executors vide column 7	against executor for not complying with the provisions of section 29
7	8	9	10	11	12

### XIII

[Vide Rule (301)] Statement of Account of Sums Charged Or Collected as Dharmadas

Name by which dharmada collection known	Name and address of persons in whom collection vests as trustee	period approximately for which dharmada known to be in existence	Objects for which collection made	Particulars as to basis and rate of collection	Year according to which accounts kept	year for which account submitted
1	2	3	4	5	6	7
Opening balance	Collection during the year	Total of column 8 and 9	Particulars of disbursement during the year	Total disbursement for the year	Balance carried forward	Remarks
8	9	10	11	12	13	14

Date Signature of person of whom collection vests as trustee [Schedule XIV] [Substituted by Notification No. BPT, 1183/(43)-VI, date 16th August 1983.] [Vide Rule 30(5)] Register of Dharmadas

Serial No.	Name by which dharmada collection known	Period approximately for which dharmada known to be in existence	Name and address of persons in whom collection vests as trustee	Particulars as to the manner and rate of collection
1	2	3	4	5
Objects for which collection made	Year according to which accounts kept	Collection during the year for which first statement of accounts submitted	Remarks	
6	7	8	9	

[Schedule XV] [Substituted by Notification No. BPT, 1183/(43)-VI, date 16th August 1983.] [Vide Rule 33(1)] Form of Notice of Demand No..... Date..... 20... Name and



registered number of the public trust.....Name of trustee or Manager and his address.....The Public Trust named above has been assessed to pay a contribution of Rs. .... for the year ..... to the Public Administration Fund under section 58 of the Bombay Public Trusts Act, 1950 and an amount of Rs..... towards the advance payment of contribution under sub-section (5) of section 58 of the said Act has already been received from the said Trust (or as the case may be, no amount of advance payment has been received).You are required to pay the balance amount of Rs.....towards the annual contribution to the Public Trusts Administration Fund for the year..... at the Public Trusts Registration Office..... Region.....or to remit it by postal money or bank draft to the ..... Charity Commissioner..... Region ..... The amount must be paid in the Public Registration Office, or when sent by postal {||-| money order or bank draft, must reach the| DeputyAssistant| Charity Commissioner within one month of the receipt of this notice failing which you will be liable to be treated|}as a defaulter and dealt failing which you will be liable to be treated as a defaulter and dealt with under the provision of the Act and the rules made thereunder.Objections, if any, against the the assessment must be filed by you before the undersigned within 30 days either personally or by a duly authorised agent or by registered post giving reasons for such objections. No such objections shall, however, be entertained unless the amount of demand specified above is deposited.Signature DeputyAssistant| Charity Commissioner  
Dated..... Region.

## **XV-A**

[Vide Rule 33(1)]Form of Notice of DemandNo.....Date.....20Name by which the dharmada collection is known.....Name and address of person in whom the collection vests as a trustee.....The Dharmada named above has been assessed to pay a contribution of Rs.....for the year .....to the Public Trust Administration Fund under section 58 of the Bombay Public Trusts Act, 1950 and an amount of Rs. .... towards the advance payment of contribution under sub-section (5) of section 58 of the said Act has already been received from the said Trust (or as the case may be, no amount of advance payment has been received).You are required to pay the balance amount of Rs..... towards the annual contribution to the Public Trusts Administration Fund for the year..... at the Public Trusts Registration Office,..... Region ..... or to remit it by postal order of bank draft to theDeputy/Asstt. Commissioner .....Region.....The amount must be paid in the Public Trusts Registration Office, or when sent by postal money order or bank draft, must reach the Deputy/Asstt. Commissioner within one month of the receipt of this notice failing which you will be liable to be treated as a defaulter with under the provisions of the Act and the rules made thereunder.Objections, if any, against the assessment must be filed by you before the undersigned within 30 days either personally or by a duly authorised agent or by registered post giving reason for such objections. No such objections shall, however, be entertained unless the amount of demand specified above is deposited.SignatureDeputy/Asstt. Charity CommissionerDate.....Region.

## **XVI**

[Vide Rule 33(3)]Register Of Objections Against Demand Notice

Serial No.	Date of receipt	Date of deposit	Name and address of objector	Name of public trust and its registered number	Date of final order	Summary of order	Remarks
1	2	3	4	5	6	7	8

## XVII

[Vide Rule 37(6)]Register of Appeals To The Charity Commissioner

Serial No.	Date of receipt of appeal	Date of the Applicants	Name of public trust or dharmada to which appeal relates and the region in which situate	Section under which finding or order appealed against recorded or made	Date of the finding or order	Date of Decision in Appeal	Remarks
1	2	3	4	5	6	7	8

## XVIII

[Vide Rule 39]Forms of Requisition to The CollectionToThe Collector,.....DistrictWhereas the persons described in column 1 of the statement below, being a trustee of the public trust mentioned in column 2, has made default in paying out of the funds and property of the said public trust the amount shown against his name in column 3, and due from the public trust as described in column 4, you are hereby requested to recover the said amount as an arrears of land revenue by virtue of section 77 of the Bombay Public Trusts Act, 1950 (Bom. XXIX of 1950) and to pay the same to me:Statement

Name and address of the trustee	Name and address of the public trust	Amount	Due on account of	Remarks
1	2	3	4	5

Form BToThe Collector,..... DistrictWhereas the persons described in column 1 of the statement below has made default in payment out of his estate the amount shown against his name in column 2 for which he has been made personally liable and due from him as described in column 3, you are hereby requested to recover the said amount as an arrear of land revenue by virtue of section 77 of the Bombay Public Trusts Act, 1950 (Bom. XXIX of 1950, and to pay the same to me:-Statement

Name and address of the Person	Amount	Due on account of	Remarks
1	2	3	4

Signature.....Dated.....Designation.....[Schedule XVIII-A] [Inserted by Notification No. 13337/P, dated 2nd June 1972.](Vide Rule 39A)Form Or Notice of ReconstructionNo.Date:Name of the Public Trust, with Registered No.ToThe record of the above named public trust has been reconstructed as the same was damaged due to..... (reasons in short).You, being one of the trustees or persons interested in the above public trust, are called upon to show cause in writing a period of thirty days from the publication of his notice as to why such reconstructed record should not be treated as final and conclusive.Objections, if any, must be filed by you before the undersigned either personally or by a duly authorised agent by registered post giving reasons for such objections. If no objections are received within the stipulated time the reconstructed record would be treated as final and conclusive.Signature.....Deputy/Assistant Charity Commissioner[Schedules XIX-XXX] [Deleted by Notification No. 13337/P, dated 2nd June 1972.]