

The M.P. Public Trusts Rules, 1962

MADHYA PRADESH

India

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Rule THE-M-P-PUBLIC-TRUSTS-RULES-1962 of 1962

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The M.P. Public Trusts Rules, 1962 Published vide Notification No. 5417-2981-2-A-(3), M.P. Rajpatra Part 4(Ga), dated 18-1-1963 at page 28 In exercise of the powers conferred by Section 35 of the Madhya Pradesh Public Trusts Act, 1951 (XXX of 1951), the State Government hereby makes the following rules, the same having been previously published as required by sub-section (4) of the said section, namely :-

1. Short title.

- These rules may be called the Madhya Pradesh Public Trusts Rules, 1962.

2. Definitions.

- In these rules, unless the context otherwise requires, -(i) "Act" means the Madhya Pradesh Public Trusts Act, 1951 (XXX of 1951), and any reference to section, sub-section or clause shall be deemed to be the reference to a section, sub-section or a clause thereof. (ii) "Form" means a form appended to these rules.

3. Register of Public Trusts.

- There shall be maintained in the office of every Registrar of Public Trusts, -(i) a Register of Public Trusts in Form I; and (ii) a Register of all Properties of Public Trusts in Form II; in respect of public trusts registered in his district under this Act.

4. Application for registration of a public trust under Section 4.

(1) The application for registration of a public trust, in addition to the particulars specified in clauses (i) to (ix) of sub-section (3) of Section 4 shall contain the following particulars, -(a) particulars of documents creating the trust; (b) particulars of encumbrances, if any, or trust property; (c) particulars

of the scheme, if any, relating to the trust; and(d)particulars of title-deeds pertaining to trust properly and the names of trustees in possession thereof.(2)The application shall be in Form III.(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)In respect of trust the value of whose property is less than Rs. 2,000 it shall not be necessary for an applicant to give the particulars of the trust property of such trust.(5)The fee to accompany the application shall be in cash and of the following amount,-(i)When the value of the property of a public trust is below Rs. 5,000.....-Rs. 2(ii)When the value of the property of a public trust exceeds Rs. 5,000 but does not exceed Rs. 10,000.....-Rs. 3.(iii)When the value of the property of a public trust exceeds Rs. 10,000.....-Rs. 5.

5. The manner of enquiry for registration.

(1)On receipt of an application under sub-section (1) of Section 4 or sub-section (1) of Section 5 or on his own motion, the Registrar shall cause to be issued a public notice in Form IV or Form V, as the case may be. The notice shall, in addition to its publication in the official Gazette, be also published by affixing copies thereof,-(a)on the notice-board at the office of the -(i)Registrar of Public Trusts.(ii)Tahsildar of the Tahsil in which the principal office or the principal place of business of the Trust is situate; and(b)at the places in which the immovable property of the Trust is situate.(2)Any objection to the registration of the trust shall be filed in duplicate within one month from the date of the publication of the notice under sub-rule (1). One copy shall be furnished to the applicant by the Registrar.(3)The provisions of Sections 28, 29 and 30 shall apply to all inquiries held under Section 5 of the Act.

6. Changes in the Register of Public Trusts.

(1)An application under Section 9 (1) of the Act for any change or proposed change in the particulars recorded in the Register of Public Trusts shall be made in Form VI.(2)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 Registrar.(3)The Registrar may of his own motion correct clerical or accidental mistakes in any of the entries in the Register of Public Trusts. Every such alteration shall be initialled and dated by the Registrar.

7. Register of Trust Property situated in other districts.

- Any Collector receiving under Section 10, copies of entries in regard to immovable property situate within his district of public trusts registered in any other district shall keep an abstract of such entries in a register maintained in Form VII.

8. Register of decisions of Courts.

- There shall be maintained in the office of the Registrar a register of decisions of Courts relating to public trusts in Form VIII.

9. Applications under Section 14 for sanction of alienations.

(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 the 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 by a valuation report of an expert. (2) The Registrar, before according or refusing sanction, may make such inquiry as he may deem necessary'. (3) In according sanction, the Registrar may impose such conditions, as he may deem fit, if he is of the opinion that the grant of sanction to the proposed alienation without imposing such conditions will be prejudicial to the interests of the public trust.

10. Maintenance of accounts.

(1) Every working trustee or manager of a public trust shall maintain the following books of accounts, viz., - (a) a journal of all receipts and expenditure maintained either on daily, weekly or fortnightly basis, at the end of which period, the balance of the accounts will be struck; (b) a ledger classifying all receipts and all expenditure under such heads as may be directed by the Registrar; (c) a stock book showing a list of all movable properties owned and purchased for the trust with the value thereof and the date of purchase; (d) a register of immovable property held by the trustee, its location, land revenue or rent and other taxes payable, encumbrances, if any, and references to any documents relating to such property; (e) a register of securities held and actionable claims due to the public trust, giving details of various items and of the amount due thereunder; (f) a register showing claims to receive benefits out of movable or immovable property : Provided that the Registrar may, in the case of Trusts the value of whose property is less than Rs. 3,000 dispense with the maintenance of any of the books mentioned above. (2) Every working trustee or manager of a public trust shall obtain a receipt for every item of expenditure exceeding a sum of Rs. 5 at one transaction. All such receipts shall be preserved, until the annual audit report is accepted by the Registrar. He shall also maintain counterfoils of all receipts in respect of sums received by him on account of income arising out of the immovable or movable property of the trust. They may also be destroyed after the annual audit and acceptance of accounts by the Registrar. No such receipt need be issued in respect of casual income received by the trustee but an entry shall be made in the journal for the total of such income made during the course of the day. (3) The Registrar may direct the working trustee or the manager of a public trust to maintain such additional books of accounts as he may consider necessary or dispense with the maintenance of such books out of the books mentioned in sub-rule (1) as he may think proper in the light of the peculiar nature of each public trust.

11. Audit of accounts.

(1) The manager or working trustee of every public trust shall get the account audited annually within six months of the date of balancing the accounts under sub-section (1) of Section 16. (2) The auditor shall audit the accounts in the manner laid down in Rule 13, and shall forward a copy of the balance sheet and the income and expenditure account along with his audit report to the Registrar within a fortnight of the audit or within such further period of time as may be extended by the

Registrar from time to time.(3)[In the case of a public trust having a gross income of Rs. 1,000 or less the manager or working trustee may prepare and furnish to the Registrar full and true statements of receipts and disbursements and income and expenditure in Forms IX and X and the Registrar shall get them audited as far as practicable, in the manner prescribed in Rule 13 by a person authorised in this behalf under sub-section (2) of Section 16 and recover an audit fee of Rs. 5 from the trustee] [Substituted by Notification No. 3535-CR-271 (iv), dated 2-7-1970.].

12. Powers for audit.

(1)For the purpose of audit under sub-section (2) or sub-section (4) of Section 16, the Registrar may either of his own motion or at the request of the auditor,-(a)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;(b)require the manager or working trustee or any person having the custody or control of, or accountable for, any such book, deed, account, voucher or other document or record to appear in person before the auditor;(c)require the manager or working trustee or any such person to give the auditor such information as may be necessary for the aforesaid purpose;(d)require the manager or working trustee or any person having the custody or control of, or accountable for, any movable 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.(2)Every manager or working trustee or other person, having the custody or control of, or accountable for, any book, deed, account, voucher or other document or record, or any movable property belonging to the Trust who is required to do any act specified in any of the clauses specified in sub-rule (1) shall comply with the same.

13. Manner of audit.

(1)The report of an auditor relating to accounts audited under sub-section (2) of Section 16 shall, in addition to the requirements of sub-section (2) of Section 17, 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 disbursement are properly and correctly shown in the accounts;(c)whether the cash balance and vouchers in the custody of the manager or working trustee on the date of the audit were in agreement with accounts;(d)whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;(e)whether an inventory', certified by the trustee, of the movables of the public trust has been maintained;(f)whether the manager or working trustee or any other person required by the auditor to appear before him did so and whether such person has 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 outstandings 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 13;(k)alienations, if any, of the immovable property contrary to the provisions of Section 14 which have come to the notice of the auditor;(l)any special matter which the auditor may think fit or necessary' to bring to the notice of the Registrar.(2)The balance sheet and income and expenditure account required under sub-section (1)

of Section 17 to be prepared by the auditor or any person authorised in this behalf under sub-section (2) of Section 16 and forwarded by him to the Registrar, shall be in Forms XI and XII, respectively.

14. Fee for special audit.

(1) The fee for special audit under sub-section (4) of Section 16 shall be fixed by the Registrar according to the circumstances of each case : Provided that in no case shall such fee exceed two and a half per centum of the gross annual income of the public trust or be less than Rs. 50. Explanation. - For the purpose 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 the specific direction that they should form part of the corpus of the public trust. (2) Before a special audit is directed under sub-section (4) of Section 16, the Registrar may require the trustee of the public trust concerned or the person moving the Registrar for such special audit, to deposit such amount as would in his opinion be sufficient to meet the cost thereof. (3) The Registrar after completion of the special audit may direct the whole or any part of the costs thereof to be met from the funds and property of the public trust or to be borne by the person moving him for such special audit.

15. Date and Form of Budget.

- The budget referred to in Section 18 of the Act shall be in Form XIII and shall be submitted to the Registrar by the working trustee or manager one month before the date on which the ensuing budget year of the trust as approved by the Registrar is due to commence.

16. Fees for inspection and copies.

- The fees charged for inspection, or supply of certified copies of the budget, the balance sheet, the income and expenditure account and audit report of any public trust and the conditions thereof shall be the same as those prescribed for the inspection and supply of copies of judicial records of the Court.

17. Manner of holding inquiry under Section 23.

- If the Registrar finds that there is a prima facie case for an inquiry under sub-section (2) of Section 23, he shall.-(a) fix a date for the inquiry and cause a notice to be served on the working trustee or any other person concerned to appear on the date fixed; and (b) on the date fixed for such hearing, or any subsequent date to which the hearing may be adjourned, allow them an opportunity to represent their case and to adduce evidence; and (c) make any further inquiries as he may consider necessary; and (d) on completion of the inquiry, record his findings and the reasons therefor; and (e) if he holds that the working trustee or any other person has been guilty of gross negligence, a breach of trust, misapplication or misconduct which has resulted in loss to the public trust, record his findings and pass an order which shall be final and conclusive subject to the provisions of Section 24.

18. Penalty.

- Any breach of the provisions of Rules 11 (1), 12 (2) and 15 shall be punishable with a fine which may extend to two hundred rupees.

19. Repeal.

- The Madhya Pradesh Public Trusts Rules, 1953, and all other rules corresponding thereto in force in any region of the State of Madhya Pradesh immediately before the commencement of these rules are hereby repealed :Provided that anything done or any action taken under any of the rules so repealed shall, unless such thing or action is inconsistent with any of the provisions of these rules, be deemed to have been done or taken under the corresponding provisions of these rules. Form I (See Rule 3) Register of Public Trusts

Serial No. of the trust in the Register of Public Trusts	Name of the trust and the place where the principal office or place of business of the trust is situated	Name of trustees and managers with their addresses	Mode of succession to trusteeship and managership	Object of the trust
(1)	(2)	(3)	(4)	(5)

Particulars of documents creating the trust	Particulars other than documents about the origin or creation of the trust	Particulars of the scheme, if any, relating to the trust	Description of the property of the trust and its value	Remarks
(6)	(7)	(8)	(9)	(10)

Form II (See Rule 3) Register of The Property of the Public Trusts

Serial No. of the trust in the Register of Public Trusts	Movable property	In whose possession	Remarks
Description	Estimated value		
(1)	(2)	(3)	(4) (5)

Immovable property

Villages where situate	Nature of property	Tenure	Survey No. or Khasra No. or Municipal No.	Area
(6)	(7)	(8)	(9)	(10)

Assessment	Estimated value	Particulars of encumbrances	Particulars of title deeds
(11)	(12)	(13)	(14)

Average-income from movable property (15)	Average-income from immovable property (16)	Average expenditure (17)	Remarks (18)
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Form III[See Rule 4 (2)]ToThe Registrar of Public Trusts,..... District,In the matter of Public Trusts [.....] [Give full name and address of the trust.....]I/We.....Trustee/Trustees of the above-named Trust, hereby apply, under Section 4 of the Madhya Pradesh Public Trusts Act, 1951 (XXX of 1951), for the registration of the said Public Trust.

2. I/We submit the following necessary particulars

(i)The origin, the nature and the object of the Public Trust(ii)The place where the principal office or the principal place of business of the Trust is situate.....(iii)Name of the Working Trustee and Manager, with their addresses(iv)Mode of succession in trusteeship and managership(v)Particulars of documents creating the Trust (attach copies)(vi)Particulars of the scheme, if any, relating to the Trust (attach copies).....(vii)Movable 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, book, 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 scrips, give particulars of each security, stock, share and debenture including the number which it bears.(viii) (a)Details of immovable property showing the village or town where situate along with Municipal or Survey or Khasra No., area, assessment and description of the tenure on which held (attach certified copies of the entries in the record-of-rights, or municipal record relating to the properties):- (1).....(2).....(3).....(b)Estimated value of each immovable property accompanied by a valuation report of an expert :- (1).....(2).....(3).....(ix)Sources of income of the Trust.....(x)Average gross annual income(xi)Average annual expenditure(a)on remuneration to Trustees and Managers.....(b)on establishment and staff.....(c)on religious objects.....(d)on charitable objects(e)on miscellaneous items.....(xii)Particulars of encumbrances, if any, on Trust property.....(xiii)Particulars of title-deeds pertaining to Trust property and the names of trustees in possession thereof.....(xiv)The normal budget of financial year.....(xv)Remarks, if any.....

3. Fee of Rsaccompanies.

4. Any communication to the Trustee or Manager in connection with the Trust may be sent to the following address :-

Name.....Address....."I/We declare that (i) no application in respect of the Trust mentioned above has been previously filed before any other [Registrar] [Strike out words not applicable.] (ii) the application/applications in respect of the Trust mentioned above has been previously filed before the Registrar district and was/were rejected for the following reasons :-.....Signature of the Applicant/Applicants.VerificationVerified that the contents of paragraphs.....are true to my/our personal knowledge, and the contents of paragraphs.....are based upon information received and believed to be true.Signed this.....19.....at.....Signature of the Applicant/Applicants.Form IV[See Rule 5 (1)]Notice[Vide Section 5 (2) of the Madhya Pradesh Public Trusts Act, 1951 (XXX of 1951), and Rule 5 (1) of the Madhya Pradesh Public Trusts Rules, 1962],Before the Registrar of Public Trusts.....District.Whereas son ofresident of..... in Tahsil. has made an application under Section 4 of the Madhya Pradesh Public Trusts Act, 1951 (XXX of 1951), for the registration of the property specified in the Schedule as a Public Trust, notice is hereby given that the said application shall be taken into consideration by me in my Court on the.....day of.....19....Any person interested in the affairs of the said Trust or property and intending to make any objection [or suggestion] should file a written statement in duplicate within one month from the date of publication of this notice and appear before me on the above date either personally or through pleader or agent. Objections received after the expiry of the above period will not be taken into consideration.

Schedule

(Name and address of the Public Trust and description of the Property)(Seal).....Registrar of Public Trusts.....District.Dated the.....19.....Form V[See Rule 5(1)]Notice[Vide Section 5 (2) of the Madhya Pradesh Public Trusts Act, 1951 (XXX of 1951), and Rule 5 (1) of the Madhya Pradesh Public Trusts Rules, 1962],Before the Registrar of Public Trusts.....District.Whereas, it appears to me that the property specified in the Schedule is and constitutes a public trust within the meaning of sub-section (4) of Section 2 of the Madhya Pradesh Public Trusts Act, 1951 (XXX of 1951);Now, therefore, I Registrar of Public Trusts.....District, propose to make an inquiry in the matter, as required by sub-section (1) of Section 5 of the said Act, in my Court on the.....day of.....19.....Notice is hereby given that any trustee or working-trustee of the said trust or property or any other person interested therein and intending to make any objection or suggestion should file a written statement in duplicate within one month from the date of publication of this notice and appear before me on the above date either personally or through pleader or agent. Objections received after the expiry of the above, period will not be taken into consideration.

Schedule 2

(Name and address of the Public Trust and description of the property)(Seal).....Registrar of Public Trusts.....District.Dated the.....19.....Form VI[See Rule 6(1)]Report of Changes that Have Occurred or are Desired in the Particulars Recorded in the Register of Public TrustsName of Public Trust.....Registered No.....ToThe Registrar of Public Trusts,..... District.In the matter of Public trust.....I/We.....Trustee/Trustees of the above-named Public Trust, hereby apply, under Section 9 (1) of the Madhya Pradesh Public Trusts Act, 1951 (XXX of 1951), for recording the following changes in the Register of Public Trusts in respect of the said Trust :-

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

Dated.....19.....Signature and address of the Working TrusteesVerificationVerified that the contents of paragraphs are true to my/our personal knowledge, and the contents of paragraph.....are based upon information received and believed to be true.Signed this.....19.....at.....Signature of the Applicant/Applicants.Form VII(See Rule 7)Register Relating to Immovable Properties Situate in the District.....of Public Trust Registered in Other Districts

Serial No.	Date	Name of public trust	Names of trustees and managers, with their addresses
(1)	(2)	(3)	(4)

Office of Registration	Full particulars and approximate value of immovable property situate in this district	Remarks
(5)	(6)	(7)

Form VIII(See Rule 8)Register of Decision of Court Relating to the Public Trust

Serial No. trust	Name of public	Name of Court	Date of Decision
(1)	(2)	(3)	(4)

Date of receipt of copy by the Registrar	Nature of decision in brief	Date of correction of entries, if any, in the Register of Public Trusts.
(5)	(6)	(7)

Form IX[See Rule 11 (3)]Name of the Public Trust.....Statement of the Receipt and Disbursement for the year.....19.....

Receipts Disbursements

Rs. p.	Rs. p.				
From	On				
A. immovable	immovable				
property-	property-				
(i)	Lands-	(i)	Lands-		
	(a)	Produce-	(a)	Cost of	
				cultivation	
				(Paid and	
				Due).	
	(b)	Lease-money	(b)	Land Revenue	
		(received and		or rent (Paid	
		Due).		and Due).	
	(c)	Other income			
(ii)	Houses	(ii)	Houses-		
		Rent			
		(Received and		(a)	Maintenance
		Due)			
				(b)	Rates and
					taxes (Paid
					and Due).
From		B.	Relating to		
B. movable			the objects of		
property-			the Trust-		
	Interest on			Remuneration	
(i)	deposits		(i)	to a trustee or	
	(Received			manager	
	and Due).			(Paid and	
				Due).	
	Interest on			Establishment	
(ii)	securities		(ii)	and staff	
	(Received			(Paid and	
	and Due).			Due).	
				(iii)	On religious
					objects
				(iv)	On charitable
					objects
				(v)	On
					acquisition of
					new property
					(Paid and
					Due).

				(vi)	Miscellaneous
C.	Other income-	C.	Other expenditure		
	(i)		Donations		
	(ii)		Offerings		
	(iii)		Miscellaneous	D.	Investments made-
	Withdrawals				
D.	from investments-				
	(i)		Deposits	(i)	Deposits
	(ii)		Securities	(ii)	Securities
	Sale of		Purchase of		
E.	immovable property-	E.	immovable property-		
	(i)	Lands		(i)	Lands
	(ii)	Buildings		(ii)	Buildings
	Sale of		Purchase of		
F.	movable property	F.	movable property		
G.	Other items (if any)	G.	Other items (if any)		
		Opening balance		Closing balance	
		Total		Total	
Dated.....19.....Signature of the Manager/Working Trustee.					
X[See Rule 11 (3)]Name of Public Trust.....Statement of income and Expenditure for the					
year.....19.....					
Income		Expenditure			
	Rs. p.		Rs. P-		
	From		On		
A.	immovable property-	A.	immovable property-		
	(i)	Lands-	(i)	Lands-	
		(a)	Produce-	(a)	Cost of cultivation (Paid and Due).
		(b)	Lease-money (Received and Due).	(b)	Rent (Paid and Due).

		(c)	Other income		
		(ii)	Houses-	(ii)	Houses-
Rent (Received and Due)		(a)	Maintenance		
				(b)	Rates and taxes (Paid and Due).
B.	From movable property-	B.	Relating to the objects of the Trust		
(i)	Interest on deposits (Received and Due).	(i)	Remuneration to a trustee or manager (Paid and Due).		
(ii)	Interest on securities (Received and Due)	(ii)	Establishment and staff (Paid and Due).		
		(iii)	On religious objects		
		(iv)	On charitable objects		
		(v)	On acquisition of new property (Paid and Due).		
		(vi)	Miscellaneous		
C.	Other income-	C.	Other expenditure		
(i)	Donations				
(ii)	Offerings				
(iii)	Miscellaneous				

Dated.....19.....Signature of the Manager/Working Trustee.

Form XI[See Rule 13 (2)]Name of Public Trust.....Balance Sheet as at.....

Funds and Liabilities	Assets
Rs. P.	Rs. P.

Trust Fund or Corpus-Balance as per last balance sheet.	Immovable properties (suitably classified giving mode of valuation)
Adjustment during the year (give details).	Additions or deductions (including those for depreciations), if any, during the year.
Other earmarked funds (created under the provisions of the trust-deed or scheme or out of the income)-	Investments (suitably classified, giving mode of valuation).*
Depreciation fund, Sinking fund,	Furniture and fixture.
Reserve fund, Any other fund	Balance as per last balance sheet
Loans (secured or unsecured).	Additions or deductions (including those for depreciations), if any, during the year.
From trustees	
From others	
Liabilities	Loans (secured or unsecured) Good/Doubtful
For expenses	
For advances	Loan scholarships
For rent and other deposits	Other loans
For sundry credit balance	Advances
Income and expenditure account.	to trustees
	to employees
	to contractors
	to lawyers
	to others
Balance as per last balance sheet	Income outstanding-*Rent
Less appropriation, if any	Interest
Add/Less : Surplus or deficit as per	Other Income
Income and Expenditure Account.	Cash and bank balance-
	(a) In current account or fixed deposit account with..... (give names of bank and state in whose name the account stands).
	(b) With the Trustee (give name)
	(c) With the Manager (give name)
Total	Total

*Market value as on the date of the Balance Sheet should also be given by way of note. Particulars of investments in concerns in which the trustees are interested shall be given separately by way of a note.

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.

As per our report of even date.

Dated at.....19.....

.....

Manager/Working Trustee.

Chartered
AccountantAuditors.

*In case the accounts are maintained on cash basis, state the income outstanding here below. Form XII[See Rule 13 (2)]Name of Public Trust.....Income and Expenditure Account for the year ending.....19.....

Expenditure

Income

Rs. P.

Rs. P.

Expenses in respect of properties-

By rent (accrued)/(realised)*

Rates, taxes, cesses

By Interest (accrued)/(realised)*

Repairs and maintenance

On securities

Insurance

On loans

Salaries

On bank accounts

By dividend

Depreciation (by way of provision or adjustment)

By donations in cash or kind

Other expenses-

By Grants

Establishment expenses

By income from other sources

Remuneration to trustees

(in detail as far as possible).

Remuneration (in the case of math)

By transfer from Reserves

to the head of the math, including his household expenditure,if any.

By deficit carried over to balance sheet

Legal expenses

Audit fees

Contributions and fees

Amounts written off-

(a) Bad debts

(b) Loan scholarships

(c) Irrecoverable rents

(d) Other items

Miscellaneous expenses

Depreciation

Amounts transferred to Reserve of specific funds.

Expenditure on objects of the Trust.

(a) Religious

(b) Educational

(c) Medical Relief

(d) Relief of poverty

(e) Other charitable objects

Surplus carried over to balance sheet..... Total.....As per our report of
 even date.Dated at..... 19.....Chartered
 AccountantsAuditors.Manager/Working Trustee*Strike off whichever is not applicable.Form
 XIII[See Rule 15]Name of the Public Trust.....Budget Estimate of Probable Receipts and
 Expenditure for the year.....19....

Receipts		Expenditure			
Heads of Receipts	Average of last three years	Provision for the year	Heads of expenditure	Average of last three years	Provision for the year
(1)	(2)	(3)	(4)	(5)	(6)

Dated the.....19.....Signature of Manageror Working trustee.