



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Vol. LVI | WEDNESDAY, MAY 20, 2015/VAISAKHA 30, 1937

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

LEGAL DEPARTMENT

Notification

Sachivalaya, Gandhinagar, 20th May, 2015

Gujarat Public Trusts Act, 1950.

No. GK/13/2015/ECO/102014/32/E:— WHEREAS certain draft rules further to amend the Bombay Public Trusts (Gujarat) rules, 1961 were published as required by sub-section (3) of section 84 of the Gujarat Public Trusts Act, 1950 (Bom. XXIX of 1950) at pages 316-1 to 316-6 in the Gujarat Government Gazette, Extraordinary Part IV-B, dated 5th November 2014 under the Government Notification, Legal Department No.GK/32/2014/ECO/102014/32/E, dated 5th November 2014 inviting objection or suggestion from all persons likely to be affected thereby within a period of thirty days from the date of publication of the said notification in the *Official Gazette*;

AND WHEREAS, the objections or suggestions have received in the said draft rules, have been considered by the Government.

NOW THEREFORE, in exercise of the powers conferred by section 84 of the Gujarat Public Trusts Act, 1950 (Bom. XXIX of 1950), the Government of Gujarat hereby makes the following rules further to amend the Bombay Public Trusts (Gujarat) Rules, 1961, namely:-

1. These rules may be called the Bombay Public Trusts (Gujarat) (Amendment) Rules, 2015.
2. In the Bombay Public Trusts (Gujarat) Rules, 1961 (hereinafter referred to as "the said rules"), in rule 1A, after clause (2), the following clause shall be added, namely:-

"(3) "F.C.R.A" means the Foreign Contribution (Regulation) Act, 2010."

3. In the said rules, in rule 23, for sub-rule (2), the following shall be substituted, namely :-

"(2) The fees for the supply of copies shall be :-

- (a) the rate of copying fees @ Rs. 5.00 per page;
- (b) the charge for comparing copies @ Rs. 2.00 per page;
- (c) the charge for coping a map or plan or Schedule/Statement, etc. @ Rs. 10.00 per page;
- (d) for supplying; certified copy generated by computer, Xerox, etc. @ Rs. 1.00 per page;
- (e) in case of requirement of urgent copy, an additional of Rs. 0.50 shall be levied over and above charges prescribed for copy and comparing and will be added to the total charges."

4. In the said rules, for Schedule VIII and Schedule IX, the following shall be substituted, namely:-

SCHEDULE VIII

(see rule 17(1))

Name of Public Trust.....Trust No.Date of Registration:

Address of the Trusts' office Phone No.

Balance Sheet as on 31/03/

Bank Account No. of Trust for transaction of Foreign

contribution:F.C.R.A. No. Date :

FUNDS AND LIABILITIES	Rs.	PROPERTY AND ASSETS	Rs.
Trust Funds or Corpus		Immovable Properties (suitably classified giving mode of valuation)	
Balance as per last balance sheet		additions or deductions (including those for depreciation)	
Adjustment during the year (give details)		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		Furniture and fixtures	
Sinking Fund		Balance as per last Balance Sheet	
Reserve Fund		Additions of deductions (including those for depreciation)	
Any other Fund		If any, during the year	
Loans (secured or unsecured)-		Loans (Secured or unsecured)	
From trustees		Good/doubtful	
From others		Loans scholarships	
Liabilities		Other loans	
For Expenses		Advances	
For Advances		To trustees	
For rent and other deposits		To employees	
For sundry credit balances		To contractor	
Income and Expenditure Account		To lawyers	
Balance as per last balance sheet		To others	

FUNDS AND LIABILITIES	Rs.	PROPERTY AND ASSETS	Rs.
Less appropriation, if any		Income Outstanding	
Add/Less : Surplus of deficit		Rent	
As per income and Expenditure Account		Interest	
		Other income	
		Cash and Bank Balances (give name of the banks) (give type of account and account No.)	
		(a) In current account and fixed deposit account (give names of banks and state in whose name the account stands)	
		(b) In F.C.R.A. Account No. or fix deposit Account (give names of banks and branches)	
		(c) With the trustee (give name)	
		(d) With the manager (give name)	
Total:		Total:	

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.

Place:

Date:

Trustees

.....

(Name/Address/ Phone No. of the Trustee)

As per our report to even date

CHARTERED ACCOUNTANT

Auditors

.....

(Name/Address/ Phone No. of the Auditors)

Note: (1) Market value as on the date of the Balance Sheet should also be given by way of a note.

(2) Particulars of investments in concerns in which the trustees are interested shall be given separately by way of a note.

SCHEDULE IX

(see rule 17(1))

Name of Public Trust Trust No. Date of Registration:

Address of the Trusts' office Phone No.

Income and Expenditure Account for the year ending 31/03/

Bank Account No. of Trust for transaction of Foreign

contribution: F.C.R.A. No. Date :

Bank Address:

EXPENDITURE	Rs.	INCOME	Rs.
To Expenditure in respect of properties		By Rent (accrued/realized)	
Rates, Taxes, Cesses			
Repairs and Maintenance			
Salaries		By interest (accrued/realized)	
Insurance			
Depreciation (by way of provision or adjustments)			
Other expenses		On securities	
To Establishment expenses		On loans	
To remuneration (in the case of a math)		On Bank account	
To the head of the math, including his House hold expenditure, if any.		By Dividend	
To legal expenses		By Donations in cash or kind	
To audit Fees		Domestic	
To contribution and fees		International F.C.R.A. No. and Date	
To amounts written off-		By Income from other sources (in details as far as possible)	
(a) Bad debts.			
(b) Loan scholarships		By Transfer from Reserve	
(c) Irrecoverable rents			
(d) Other items		By Deficit carried over to Balance Sheet.	
To Miscellaneous expenses			
To Depreciation			
To Amounts transferred to Reserve of specific funds			
To Expenditure on objects of the trust (Specify if any from FCRA)			
(a) Religious			
(b) Educational			
(c) Medical Relief			
(d) Relief of poverty			
(e) Other Charitable objects			
to surplus carried over to Balance Sheet.			
Total:		Total:	

Dated at

Trustees

(Name/Address/ Phone No. of the Trustee)

As per our report to even date

CHARTERED ACCOUNTANT

Auditors

Name and address with
Phone No. of the Auditors."

5. In the said rules, for Schedule IX-C, the following shall be substituted, namely:-

"SCHEDULE IX-C

(see rule 32)

Statement of income liable to contribution for the year ending

Name of Public Trust Registration No

Address of Trust Phone No. E-mail

Name, Address and Phone number of trustees, whom submit the audit report:
.....

Details of Relating Bank Account:

Name of Bank Branch Address

Bank Account number relating to transaction of foreign contribution of

Trust: F.C.R.A. No. Date :

Gross annual income	Rs.
<i>Details of income not chargeable to contribution under section 58 and rule 32.</i>	
(i) Donations received during the year from any source	
(a) Corpus	
(1) From Country	
(2) From Foreign Country; F.C.R.A.No. and Date	
(b) General	
(1) From Country	
(2) From Foreign Country; F.C.R.A.No. and Date	
(ii) Grants by Government and Local authorities	
(a) Government and Local authorities	
(b) From Foreign Country	
(c) By Funding agencies	
(1) From Country	
(2) From Foreign Country; F.C.R.A.No. and Date:	
(iii) Amount spent for the purpose of education	
(iv) Amount spent for the purpose of medical relief	
(vi) (A) Deductions out of income from lands used for agricultural purpose:	
(a) Land Revenue and Local Fund Cess.....	
(b) Rent payable to superior landlord	
(c) Cost of production, if lands are cultivated by trust.	
(B) Income from lands used for agricultural purpose.	
(vii) (A) Deductions out of income from lands used for non- agricultural purpose:	
(a) Assessment, Cesses and other Government or Municipal Taxes	
(b) Ground rent payable to the superior landlord	
(c) Insurance premium.	

(d) Repairs @ 8.33 per cent, of gross rent of building (e) Cost of collection @ 4 per cent, of gross rent of buildings let out: (B) Income from lands used for non-agricultural purpose. (viii) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent, of such income: (ix) Deductions on account of repairs in respect of buildings not rented and yielding to income, @ 8.33 per cent, of the estimated gross annual rent	
Income liable to contribution	

Date :

CHARTERED ACCOUNT

Trustees :

Auditors :

By order and in the name of the Governor of Gujarat,

J. G. VADODARIA,

I/c. Deputy Secretary to Government.
