

AccountAble™

Regulation of Societies: Andhra – Delhi

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Overview

The British passed the Societies Registration Act in India in 1860. The Act was based on The Literary and Scientific Institutions Act, which was passed in England in 1854.

The main Act is simple enough. However, the states have power¹ to amend the main Act for their own state. Many states have amended² the main Act. Others have passed their own independent Act. The results are naturally not very clear.

In this circular, we have tried to give the key requirements for each state separately. This has resulted in some repetition. However, we hope this will make it simpler for an NGO to understand the requirements for their state.

It has proved very difficult to get the latest amendments for each state. Therefore, please re-confirm the information in this circular before taking any important decisions.



Andhra Pradesh

Two Acts are applicable in Andhra Pradesh:

1. **Telangana Area:** A.P. (Telangana Area) Public Societies Registration Act, 1350-Fasli. This Act was passed by the Nizam in 1940 and continues to apply today also.
2. **Rest of the state**³: Societies Registration Act, 1860, as amended by the state from

¹ Charitable and Religious institutions fall under state list.
² These amendments cause confusion in section references. Section 4A for Bihar is different from section 4A for Goa!
³ Divided into Andhra Region and Rayalaseema Region

time to time

Telangana Area

[A.P. (Telangana Area), Public Societies Registration Act, 1350 F]

Telangana Area includes the districts of Adilabad, Hyderabad & Secunderabad, Ranga Reddy, Karimnagar, Khammam, Mehbubnagar, Medak, Nalgonda, Nizamabad & Warangal.

Registration: By filing Memorandum of Association and certified copy of Rules and Regulations along with a fee of Rs.50/-. Any five persons can get a society registered under the Act. All documents to be filed with the Inspector General of Registration and Stamps, Andhra Pradesh (sec. 3).

Alteration: You can alter the objects of the society, or merge with another society. For this you have to convene two special meetings of general body. Two-thirds of the members have to approve the change in both the meetings (sec. 9). The time gap between the two meetings is not given. However, this is generally one month. Any alteration should be reported to the Inspector General of Regis-



tration and Stamps, Andhra Pradesh.

List of Governing Body Members: File it

every year within two weeks of annual general meeting. If general meetings are not held, file this in the month of Azur⁴ with the Inspector General of Registration and Stamps, Andhra Pradesh (sec. 5).

Accounts: No specific provisions.

Dissolution: At least two-thirds of the general body members⁵ have to vote for dissolution of the society at a special meeting. Government's consent is also required, if the government is a member or a contributor or interested in the society (sec.10).

The Government can issue an order to merge two societies or divide or dissolve the society (Sec. 18, 19⁶). However, in all the cases, the Government has to write to the society. In case of merger or division, the Government has to write about the proposal. In case of dissolution, the Government has to issue an order giving reasons for dissolving it.

In both the cases, the Government should also consider any arguments by the society against the proposed order within a reasonable time.

Disposal of Property upon

dissolution: A society's property cannot be distributed among its members. Three-fifths of the members present at the time of dissolution can decide to give the property (left after satisfaction of all debts and liabilities) to another society (sec. 12).

Others: Any one can see the documents of society on payment of Re.1. Copies can be taken and also can be certified by Inspector General of Registration and Stamps, Andhra Pradesh (sec. 15).

Andhra & Rayalaseema Region

[Societies Registration Act, 1860 as amended by President's Act No.10 of 1954]

Andhra region includes the districts of East / West Godavari, Guntur, Krishna, Machilipatnam / Nellore, Prakasam, Srikakulam, Viskhapatnam, Vijayanagaram.

Rayalaseema Region includes the districts of Anantapur, Chittoor, Cuddapah and Kurnool

Registration: By filing Memorandum of Association and certified copy of Rules and Regulations along with a fee of Rs.50/- (sec. 3). All documents to be filed with the Inspector General of Registration.

Alteration: You can alter the objects of the society, or merge with another society. For this you have to convene two general body meetings (at interval of one month). Three-fifths of the members have to approve the change (sec. 12).

List of Governing Body Members: File it every year within 14 days of annual general meeting. If general meetings are not held, file this in the month of January with the Inspector General of Registration (sec. 4).

Accounts: No specific provisions.

Dissolution: At least three-fifths (60%)

of the general body members⁷ have to vote for dissolution of the society at a special meeting. Government's consent is also required if the government is a member or a contributor or interested in the society (sec.13).



The Government can issue an order to merge two societies or divide or dissolve the society (Sec. 23, 24⁸). However, in all the cases, the Government has to write to the society. In case of merger or division, the Government has to write about the proposal. In case of dissolution, the Government has to issue an order giving reasons for dissolving it.

In both the cases, the Government should also consider any arguments by the society against the proposed order within a reasonable time.

Disposal of Property upon dissolution: A society's property cannot be distributed among its members. Three-fifths of the members present at the time of dissolution can

⁴ Azur (Iranian calendar) is a month of 30 days. It starts around 21st November.

⁵ Two-thirds of members present at the meeting

⁶ These two sections apply only to the societies financed mainly by State Government (Sec. 16).

⁷ 60% of the total members and not just 60% of the members present at the meeting

⁸ These two sections apply only to the societies financed mainly by State Government (Sec. 21).

decide to give the property (left after satisfaction of all debts and liabilities) to another society (sec. 14).

Others: Any one can see the documents of the society on payment of Re.1. Copies can be taken and also can be certified by Inspector General of Registration (sec. 19).

Arunachal Pradesh

[Societies Registration Act, 1860]

Registration: By filing Memorandum of Association and certified copy of Rules and Regulations along with a fee of Rs.50/- (sec. 3). All documents to be filed with the Registrar of Joint Stock Companies⁹.

Alteration: You can alter the objects of the society, or merge with another society. For this you have to convene two general body meetings (at interval of one month). Three-fifths of the members have to approve the change (sec. 12).

List of Governing Body Members: File it every year within 14 days of annual general meeting. If general meetings are not held, file this in the month of January (sec. 4).

Accounts: No specific provisions.

Dissolution: At least three-fifths (60%) of the general body members⁷ have to vote for dissolution¹⁰ of the society at a special meeting. Government's consent is also required if it is a member or a contributor or interested in the society (sec.13).

Disposal of Property upon dissolution: A society's property cannot be distributed among its members. Three-fifths of the members present at the time of dissolution can decide to give the property (left after satisfaction of all debts and liabilities) to another society (sec. 14). However, this clause will not apply to any Society, which has been established by the contributions of shareholders in the nature of a Joint Stock Company.

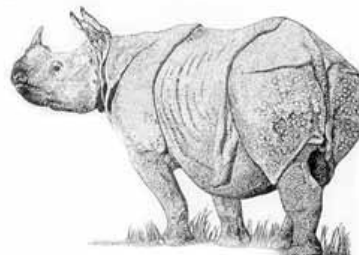
Others: Any one can see the documents of the society on payment of Re.1. Copies can

be taken and also can be certified by Registrar of Joint Stock Companies (sec. 19).

Assam

[Societies Registration Act, 1860 as amended by State]

Registration: By filing Memorandum of Association and certified copy of Rules and Regulations (sec. 3) along with a fee of Rs.50/-.



All documents to be filed with Registrar

of Societies at Guwahati.

Name should not be similar to another Society. Name should not include words like Union, State, Land Mortgage, Gandhi, Reserve Bank, etc. These words can be used only if the State Government agrees in writing (sec. 3A).

Alteration: You can alter the objects of the society, or merge with another society. For this you have to convene two general body meetings (at interval of one month). Three-fifths of the members have to approve the change (sec. 12).

Society can also change its name with consent of two-thirds of its members (sec. 12A). Seven members, including secretary, should sign notice of change. This notice should be sent to Registrar. The change becomes effective on approval by the Registrar (sec. 12B). The change in name will not affect any rights or obligations of the society. It will also not affect any legal proceedings by or against the society (sec. 12C).

List of Governing Body Members: File it every year within 14 days of annual general meeting. If general meetings are not held, file this in the month of January (sec. 4). A list showing changes in Governing Body during the year should also be filed. Also file a corrected and certified¹¹ copy of rules of the Society (sec. 4A).

⁹ Location not known to us

¹⁰ Special provisions apply to societies funded mainly by the State Government (sec. 21). These give the state Government power to dissolve such societies (sec. 23) and also to divide or merge these (sec. 24).

¹¹ By three members of the Governing body

Any change in rules of the society should be filed within fifteen days of the change. This should also be certified by at least three governing body members (sec. 4A).

Accounts: Books of accounts should be kept at registered office (sec. 5A). Accounts should be audited every year. The auditors should certify three copies of balance sheet and auditors' report (sec. 5A). Also Report on exact state of the financial affairs of the society [Sec. 5 A(2)].

Audited Balance Sheet and auditors' report should be filed within thirty days of the annual general meeting (sec. 4B).

Dissolution: At least three-fifths (60%) of the general body members⁷ have to vote for dissolution of the society at a meeting. Government's consent is a must if it is a member or a contributor or interested in the society (sec 13).

Disposal of Property upon dissolution: After dissolution, members will not receive any profits from the society. However, three-fifths of the members can decide to give the property left after settlement of all debts and liabilities to another society¹² (sec. 14).

Others: Any one can see the documents of the society on payment of Re.1. Copies (certified by Registrar of Societies) can also be taken (sec. 19).

Bihar

[Societies Registration Act, 1860 as amended by the State]

Registration: By filing Memorandum of Association and certified copy of Rules and Regulations along with a fee of Rs.10/- (sec. 3). All documents to be filed with the Inspector General of Registration, Patna.

¹² The other Society can even be an unregistered society.

The Inspector General will issue a certificate of registration in Form 'A'. He/she will also send a certificate of acknowledgement in Form 'B' by post (rule 6).

Alteration: You can alter the objects of the society, or merge with another society. For this you have to convene two general body meetings (at interval of one month). Three-fifths of the members have to approve the change (sec. 12).

Society can also change its name with consent of three-fifths of its members (Sec.12A). Seven members, including secretary, should sign notice of change. This notice should be sent to Registrar. The change becomes effective when approved by the Registrar (sec. 12B).

List of Governing Body Members: File it every year within 14 days of annual general meeting. If general meetings are not held, file this in the month of January (sec. 4). A list showing changes in Governing Body during the year should also be filed. Also file a corrected and certified¹³ copy of rules of the Society (sec. 4A).

Any change in rules of the society should be intimated within 15 days of the change. This should also be certified by at least three governing body members (sec. 4A).

Accounts: Audited figures of Receipts and Expenditure for each financial year should be approved in a general meeting of the society. This should be filed within three months of end of the year. An activity report should also be filed along with this (rule 10).

Every society should also file a quarterly 'Return on employment and employee compensation' in Form - H. The return should be filed within fifteen days of end of each quarter¹⁴ (rule 11).

Dissolution: At least three-fifths (60%) of the general body members⁷ have to vote for dissolution of the society at a special meeting. Government's consent is also required if it is a member or a contributor or interested in the society (sec. 13).

¹³ By three members of the Governing body

¹⁴ Quarters ending March, June, September, December

Disposal of Property upon dissolution:

After dissolution, majority of members can decide to give the property (left after settlement of all debts and liabilities) to the Government (sec.14-A).

Cancellation: Inspector General of Registration can cancel the registration of a society. This can be done if the society moves its office to another state or its activities are against its own objects (sec. 23).

Others: Any one can see the documents of the society on payment of Re.1. Copies can also be taken (sec. 19, rules 15 to 18).

Delhi

[Societies Registration Act, 1860 as amended by the state]

Registration: By filing Memorandum of Association and certified copy of Rules and Regulations along with a fee of Rs.50/- (sec. 3). All documents to be filed with the Registrar¹⁵ of Societies.



Alteration: You can alter the objects of the society, change its name or merge with another society. For this, you have to convene two general body meetings (at interval of one month). Three-fifths of the members have to approve the change (sec. 12). The change of name will become effective only when approved by the Registrar (sec. 12A). The change in name will not affect any rights or obligations of the society. It will also not affect any legal proceedings by or against the society (sec. 12B).

List of Governing Body Members: File this every year within 14 days of annual general

meeting. If general meetings are not held, file it in the month of January (sec. 4).

Accounts: No specific provisions.

Dissolution: At least three-fifths (60%) of the general body members⁷ have to vote for dissolution of the society at a special meeting. Government's consent is also required if it is a member or a contributor or interested in the society (sec. 13).

Disposal of Property upon dissolution: A society's property cannot be distributed among its members. Three-fifths of the members present at the time of dissolution can decide to give the property (left after satisfaction of all debts and liabilities) to another society (sec. 14).

Others: Any one can see the documents of the society on payment of Re.1. Copies can be taken and also can be certified by Registrar of Societies (sec. 19).

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¹⁵ The Registrar's office is situated at Kashmiri Gate, behind Ritz cinema hall, Delhi.