

AccountAble™

Regulation of Societies: Gujarat – J & K

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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.



Gujarat¹

[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 Registrar of Societies or Assistant Registrar of Societies at Ahmedabad, Nadiad or other regional centers².

Name should not be similar to another Society. It should not suggest that the Government is involved with the Society (Sec. 3A).

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).

Change of name becomes effective only when approved by the Registrar of Societies (Sec. 12A). It does not affect any rights or obligations of the society. It also does not

affect any legal proceedings by or against the society (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 January (Sec. 4). A list showing changes in Governing Body during the year should also be filed. If there is any change in the rules, a corrected and certified³ copy of rules of the society should also be filed (Sec. 4A). This should be done within 30 days of the change.

The Registrar can ask for additional information regarding persons employed, their emoluments, any contributions, concessions or other benefits and amenities provided for employees by the society [Sec. 4B(1)]. However, no such information can be published (or shown to others) without the previous written consent of the society [Sec. 4B (4)].

Accounts: The society should keep proper accounts. These should be closed on 31st March each year. These should also be audited each year (Sec. 12D).

The auditor should prepare⁴ and send a copy of the Income & Expenditure Account and Balance Sheet to the Registrar. He / she should report any irregularity⁵. The auditors should say whether this was due to breach of trust, misappropriation or misconduct of governing body or any other person (Sec. 12E).

Dissolution: At least three-fifths (60%) of the general body members have to vote for dissolution of the society at a special meeting (Sec. 13). Government's consent is required for dissolving the society, if it is a member or a con-

¹ Requirements of Bombay Public Trusts Act, 1950 also apply in addition to these.

² Please confirm jurisdiction for your district / region.

³ Certification by three members of the Governing body.

⁴ Normally, accounts are not prepared by Auditors. However, the Act uses the word 'prepare' in this connection.

⁵ Defined as irregular, illegal or improper expenditure, failure to recover money or property.

tributor or interested in the society. However, the government can neither dissolve a society on its own, nor can it take over the society.

Disposal of property upon dissolution: A society's property cannot be distributed among its members. Further, after dissolution, the members cannot give away the property to another society. However, the majority of members present at the time of dissolution can give the property (left after settlement of all debts and liabilities) to the Government. The Government can utilize the property for any of the purposes mentioned in Sec. 1 of the Act (Sec. 14 as amended by State Act).

Others: All documents⁶ of the society are open to public for inspection on payment of Re.1. Copies can be taken and also can be certified by Registrar of Societies (Sec. 19).

Goa, Daman and Diu

[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 Inspector General of Registration⁷.



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 (60%) of the members have to approve the change (Sec. 12).

Change of name becomes effective only when approved by the Inspector General of Registration (Sec. 12A). It does not affect any rights or obligations of the society. It also does not affect any legal proceedings by or against the society (Sec. 12B).

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

The Inspector General can ask for additional information⁸ about employees, including their salary etc. (Sec. 4A).

Accounts: The society should keep proper accounts. These should be closed on 31st March each year. These should also be audited each year (Sec. 12C).

The auditor should send a copy of the audit report to the Inspector General. He / she should report any irregularity⁹. The auditors should say whether this was due to breach of trust, misappropriation or misconduct of governing body or any other person (Sec. 12D).

Dissolution: At least three-fifths (60%) of the general body members have to vote for dissolution of the society at a special meeting (Sec. 13). Government's consent is required for dissolving the society, if it is a member or a contributor or interested in the society. However, the government can neither dissolve a society on its own, nor can it take over the society.

Disposal of property upon dissolution: A society's property cannot be distributed among its members. Further, after dissolution, the members cannot give away the property to another society. However, the majority of members present at the time of dissolution can give the property (left after settlement of all debts and liabilities) to the Government. The Government can utilize the property for any of the purposes mentioned in sec. 1-A of the Act (Sec. 14-A as introduced by the State).

Others: All documents¹⁰ of the society are open to public for inspection on payment of Re.1. Copies can be taken and also can be certified by Inspector General of Registration (Sec. 19).

⁸ This information cannot be published without the Society's consent. The Inspector General can even be fined (Sec. 11B) for improper disclosure of this information!

⁹ Defined as irregular, illegal or improper expenditure, failure to recover money or property.

¹⁰ Except documents with confidential information.

⁶ Except documents with confidential information.

⁷ Location not known to us.

Haryana

[Societies Registration Act, 1860. No state amendments].

Registration:

By filing Memorandum of Association and certified



copy of Rules and Regulations (Sec. 3). All documents to be filed with the Registrar of Joint Stock Companies.

Alteration: You are allowed to alter the objects of the society, or merge with another society. For this, you have to convene two general body meetings¹¹ and three-fifths of the members have to approve the change (Sec. 12).

List of Governing Body Members: To be filed every year within fourteen days of annual general meeting. This should be filed in January, if general meetings are not held (Sec.4).

Accounts: No specific provisions.

Dissolution: At least three-fifths (60%) of the general body members have to vote for dissolution of the society at a special meeting (Sec. 13). Government's consent is required for dissolving the society, if it is a member or a contributor or interested in the society. However, the government can neither dissolve a society on its own, nor can it take over the society.

Disposal of property upon dissolution: A society's property cannot be distributed among its members¹². Three-fifths of the members present at the time of dissolution can decide to give the property (left after sa-

tisfaction of all debts and liabilities) to another society (Sec. 14).

Others: All documents of the society are open to public for inspection on payment of Re.1. Copies can be taken and also can be certified by Registrar (Sec. 19).

Himachal Pradesh

[Societies Registration Act 1860 as amended by the State]

Registration: By filing Memorandum of Association and certified copy of Rules and Regulations (Sec 3). Fee of Rs.50 is to be paid for registration. However, the state government may exempt¹³ any particular society from the payment of registration fee. All documents to be filed with the Registrar of Societies in Solan District or Chamba District¹⁴.

Alteration: You are allowed to alter the objects of the society, change its name or merge with another society. For this, you have to convene two general body meetings¹⁵ and three-fifths of the members have to approve the change (Sec. 12).

Change of name becomes effective only when approved by the Registrar of Societies and the Registrar issues a certificate with altered name. The Registrar can also direct a society to change its name. In such a case, the society has to change its name within a period of three months from the date of direction (Sec. 12A).

List of Governing Body Members: You should file this every year within fourteen days of annual general meeting. This should be filed in January, if general meetings are not held (Sec. 4). If a society fails to file this list, it is liable to a fine of Rs.50¹⁶.

Accounts: No specific provisions.

Dissolution: At least three-fifths (60%) of the general body members have to vote for dissolution of the society at a special meeting (Sec. 13). Government's consent is required for dis-

¹¹ At an interval of one month

¹² 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. Currently, Joint Stock Company can be formed only under Companies Act, 1956. Therefore, this provision has become irrelevant.

¹³ By notification in Official Gazette

¹⁴ The Registrar's office may also exist in other districts.

¹⁵ At an interval of one month

¹⁶ As per amendment to Section 4 added by Punjab Act No. VI of 1949

solving the society, if it is a member or a contributor or interested in the society. However, the government can neither dissolve a society on its own, nor can it take over the society.

Disposal of property upon dissolution: A society's property cannot be distributed among its members. However, 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.

Others: All documents of the society are open to public for inspection on payment of Re.1. Copies can be taken and also can be certified by Registrar (Sec. 19).

Jammu & Kashmir

[Jammu and Kashmir Societies Registration Act, 1998 Vikram Samvat¹⁷ (1006 B.S.)]

Registration: By filing Memorandum of Association and certified copy of Rules and Regulations (Sec.



4). All documents to be filed with the Registrar of Societies¹⁸.

Alteration: You are allowed to alter the objects of the society, or merge with another society. For this, you have to convene two general body meetings¹⁹ and three-fifths of the members have to approve the change (Sec. 10).

List of Governing Body Members: To be filed every year within fourteen days of annual general meeting. If general meetings are not held, filing should be done in the month of *Kartik*²⁰ (द्वितीय, Sec. 5).

Accounts: No specific provisions

¹⁷ Equivalent to 1941 C.E./A.D.

¹⁸ Location not known to us.

¹⁹ At an interval of one month

²⁰ Eight months of the Indian calendar, around October-November.

Dissolution: Three-fifths of the members or more may decide in a general meeting to dissolve the society (Sec. 11). Government's consent is a must, if it is a member or a contributor or interested in the society. However, the government can neither dissolve a society on its own, nor can it take over the society.

Disposal of property upon dissolution: After dissolution, the members cannot 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) either to another society or to the State Government (Sec. 12).

Others: All documents of the society are open to public for inspection on payment of fifty paise per hour of such inspection or a maximum of Re.1 for each inspection. Copies can be taken and can also be certified by the Registrar (Sec. 17).

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