

# AccountAble™

Regulation of Societies: Mizoram – Punjab

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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.*



## Mizoram

[Societies Registration Act, 1860. The State has not made any amendment.]

**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 Companies<sup>1</sup>.

**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 meetings<sup>2</sup> and three-fifths (60%) 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 nei-

ther 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<sup>3</sup>. Three-fifths (60%) 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:** All documents of the society are open to public for inspection on payment of Re.1. Copies can be taken and can also be certified by Registrar (Sec. 19).

## Nagaland

[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<sup>4</sup>.

**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 meetings<sup>5</sup> and three-fifths (60%) of the members have to approve the change (Sec. 12).

At least two-third of the total members of the Society can change its name by passing a

<sup>1</sup> Location not known to us

<sup>2</sup> At an interval of one month

<sup>3</sup> This clause does not apply to any society 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.

<sup>4</sup> Location not known to us

<sup>5</sup> At an interval of one month

resolution at a general meeting (Sec. 12-A). A notice of change of name, signed by the secretary and seven members of the society should be given to the Registrar (Sec. 12-B).

**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). Along with the list of members, a statement showing changes in the governing body<sup>6</sup> is to be sent to the Registrar. A certified<sup>7</sup> copy of the rules corrected up to date should also be sent to the Registrar (Sec. 4-A).

**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 general meeting (Sec. 13). Any matter decided by three-fifths of the members present at the meeting will not be a matter of dispute (first proviso to 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<sup>8</sup>. Three-fifths (60%) 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, whether registered under this Act or not (Sec. 14).

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

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<sup>6</sup> Or any other body (such as council of directors, committee, etc.) to whom the management of the affairs of the society is entrusted.

<sup>7</sup> To be certified by at least three members of the governing body

<sup>8</sup> See 'Foot-note # 3'

## Orissa

[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<sup>9</sup>.

**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 meetings<sup>10</sup> and three-fifths (60%) of the members have to approve the change (Sec. 12). A copy of the approved proposal for change of name should be forwarded to the Registrar. If the Registrar is satisfied with the change of name, he would issue a certificate for the change of name (Sec. 12-A).

A certified<sup>11</sup> copy of any alteration in the rules and regulations of the Society should also be sent to the Registrar within two months of the alteration [Sec. 4-A(2)].

For merger of two or more societies, a proposition regarding the merger should be considered, agreed to and confirmed by all the concerned societies.

**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). It is the duty of the Chairman, the President, or the Secretary<sup>12</sup> to file the list of governing body members (Sec. 4-B).

Any change in Governing Body members during the year should also be intimated to the Registrar within two months of the change [Sec. 4-A(1)].

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<sup>9</sup> Location not known to us

<sup>10</sup> At an interval of one month

<sup>11</sup> Certified to be a correct copy by at least three of the Governors, Directors or Members of governing body

<sup>12</sup> Or any other person authorised to do so

**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 cannot dissolve a society on its own, neither can it take over the society.

**Disposal of property upon dissolution:** A society's property cannot be distributed among its members<sup>13</sup>. Three-fifths (60%) 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:** All documents of the society are open to public for inspection on payment of Re.1. Copies can be taken and can also be certified by the Registrar (Sec. 19).

## Pondicherry

[Societies Registration Act, 1860 as amended by Pondicherry Act]



**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 Companies<sup>14</sup>.

**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 meetings<sup>15</sup> and three-fifths (60%) of the members have to approve the change (Sec. 12).

<sup>13</sup> See 'Foot-note # 3'

<sup>14</sup> Location not known to us

<sup>15</sup> At an interval of one month

Three-fifths of the members of a Society can pass a resolution to change its name (Sec.12-A). A copy of the agreed proposition for change of name should be forwarded to the Registrar. If the Registrar is satisfied with the change of name, he would issue a certificate for the change of name (Sec. 12-B).

A certified copy of every alteration made in the rules and regulations of the Society should be filed with the Registrar within fifteen days of such alterations [Sec. 4-A(6)].

**List of Governing Body Members:** To be filed every year within fourteen days of annual general meeting (Sec. 4).

All societies have to hold a general meeting every year. In this meeting, a report<sup>16</sup> of the management of the institution for the previous year should be submitted for approval of the members [Sec. 4-A(3)].

**Accounts:** A copy of the audited Balance Sheet with a Statement of Receipts and Expenditure<sup>17</sup> should be filed with the Registrar along with the list of members [Sec. 4-A(1)].

**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<sup>18</sup>. Three-fifths (60%) 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:** All documents of the society are open to public for inspection on payment of

<sup>16</sup> Along with the audited copy of the Balance Sheet, Receipts and Expenditure Statement and the auditor's report

<sup>17</sup> Certified by at least two members of the governing body

<sup>18</sup> See 'Foot-note # 3'

Re.1. Copies can be taken and can also be certified by Registrar (Sec. 19).

## Punjab

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

**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<sup>19</sup>.



In case of a society registered by the Registrar of Joint Stock Companies at Lahore<sup>20</sup>, the State Government may grant exemption from payment of the whole or any part of the registration fee.

**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 meetings<sup>21</sup> and three-fifths (60%) of the members have to approve the change (Sec. 12).

A copy of the agreed proposition for change of name should be forwarded to the Registrar. If the Registrar is satisfied with the change of name, he would issue a certificate for the change of name (Sec. 12-A).

**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 nei-

ther 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<sup>22</sup>. Three-fifths (60%) 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:** All documents of the society are open to public for inspection on payment of Re.1. Copies can be taken and can also be certified by Registrar (Sec. 19).

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<sup>19</sup> To be appointed by the State Government, by notification in the official Gazette

<sup>20</sup> In undivided India prior to 15<sup>th</sup> Aug 1947

<sup>21</sup> At an interval of one month

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<sup>22</sup> See 'Foot-note # 3'