

The Societies Registration (Maharashtra) Rules, 1971

MAHARASHTRA

India

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Rule

THE-SOCIETIES-REGISTRATION-MAHARASHTRA-RULES-1971 of 1971

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The Societies Registration (Maharashtra) Rules, 1971 Published vide Notification No. G.N., L. & J.D., No. 957/P, dated 11th January, 1972 (M.G., Part 4A, p. 87) In exercise of the powers conferred by sub-section (1) of Section 22 of the Societies Registration Act, 1860 (XXI of 1860), in its application to the State of Maharashtra and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules; the same having been previously published as required by the sub-section (1) of the said Section 22, namely :-

1. Short title and extent.

(1) These rules may be called the Societies Registration (Maharashtra) Rules, 1971. (2) They extend to the whole of the State of Maharashtra.

2. Definitions .

- In these rules, unless the context requires otherwise-(a) "Act" means the Societies Registration Act, 1860; (b) "Assistant Registrar" means an Assistant Registrar of Societies appointed under Section IB; (c) "Registrar" means the Registrar of Societies appointed under Section IB; (d) "Schedule" means a Schedule appended to these rules; (e) "Section" means a section of the Act.

3. [Regions, Sub-Regions and their limits and Head-Quarters. [Amended by SCA. 1191/573/(156) XV dated 21.11.1992 (M.G.G. Part IV-A 1993 p. 107).]

(1) The Regions and Sub-Regions (if any) under such Regions for the purposes of the Act, and the limits of such Regions and Sub-Regions and Headquarters thereof, shall be as follows :-

[Sr. No.]	Areas	Limits of the Areas	Headquarters of the Areas	Sub-areas	Limits of the areas	Headquarters of the Sub-areas
1	2	3	4	5	6	7
1.	Greater Bombay	Greater Bombay defined in section 3(21) of Bombay General Clauses Act, 1904.	Bombay	Nil	Nil	Nil
2.	Pune	Pune District	Pune	Nil	Nil	Nil
3.	Solapur	Solapur District	Solapur	Nil	Nil	Nil
4.	Kolhapur	Kolhapur District	Kolhapur	Nil	Nil	Nil
5.	Sangli	Sangli District	Sangli	Nil	Nil	Nil
6.	Satara	Satara District	Satara	Nil	Nil	Nil
7.	Ratnagiri	Districts of Ratnagiri and Sindhudurg	Ratnagiri	Sindhudurg District	Sindhudurg District	Kudal
8.	Thane	Districts of Thane and Raigad	Thane	Raigad	Raigad District	Alibag
9.	Nashik	Nashik Districts	Nashik	Nil	Nil	Nil
10.	Ahmednagar	Ahmednagar Districts	Ahmednagar	Nil	Nil	Nil
11.	Jalgaon	Jalgaon Districts	Jalgaon	Nil	Nil	Nil
12.	Dhule	Dhule Districts	Dhule	Nil	Nil	Nil
13.	Aurangabad	Districts of Aurangabad and Jalna	Aurangabad	Jalna	Jalna Dist.	Jalna
14.	Parbhani	Districts of Parbhani and Nanded	Parbhani	Nanded	Nanded District	Nanded
15.	Latur	Districts of Latur, Osmanabad and Beed	Latur	1. Osmanabad 2. Beed	1. Osmanabad 2. Beed	1. Osmanabad 2. Beed
16.	Nagpur	Districts of Nagpur & Bhandara	Nagpur	Bhandara	Bhandara Dist.	Bhandara
17.	Amravati	Districts of Amravati & Wardha	Amravati	Wardha	Wardha District	Wardha
18.	Chandrapur	Districts of	Chandrapur	(1)	(1)	(1) Yavatmal(2)

	Chandrapur, Yavatmal Gadchiroli		Yavatmal(2) Gadchiroli		Yavatmal(2) Gadchiroli		Gadchiroli
19. Akola	Districts of Akola and Buldhana	Akola	Buldhana	Buldhana	Buldhana	Buldhana	

(2) There shall be a Public Trusts Registration Office at the Headquarters of every Region and Sub-Region mentioned in (1) of this rule. Note : - It shall come into force on the 15th August 1983].

4. Memorandum of association to be filed under Section 2.

(1) The memorandum of a association of society may contain the following declaration. that is to say - "We, the following persons, being desirous of forming ourselves into a society under the Societies Registration Act, 1860, have subscribed our names to this memorandum". (2) Such declaration shall be signed by any seven or more persons associated with the society. It shall also be dated.

5. Mode of payment of fees under Section 3 .

- The fee [* * *] [Deleted by G. N. of 19.10.1973.] to be paid to the Registrar under Section 3 for the registration of a society shall accompany the memorandum of association and it shall be paid in cash.

6. Certificate of registration under Section 3 .

- Where a society is registered under the Act, a certificate in the following form shall be issued in token of such registration. Such certificate shall be signed by the Registrar or Assistant Registrar [incharge of the area or sub area] [Substituted by G.N. dated 12-8-1983 w.e.f. 15-8-1983. M.G.G.. Part IVB. page 558.] where the society is desired to be registered and shall bear his official seal, if any. "Certificate of Registration" [(See Rule 6)] [Inserted by G.N. of 9-10-1973.] (The Societies Registration Act, 1860) (Act XXI of 1860) Registration No. It is certified that has this day been duly registered under the Societies Registration Act, 1860 (Act XXI of 1860)..... Given under my hand this..... day of 19..... Seal..... [Registrar/Assistant Registrar of Societies.....,..... Area or sub-area] [Inserted by G.N. of 9-10-1973.]

7. [Annual list of managing body under Section 4. [Substituted by G.N. of 12.8.1983 (w.e.f. 15.8.1983).]

- The Secretary of the Society or such other person as may be authorised by the society in i his behalf shall forward the annual list of the persons referred to in Section 4 to the Assistant Registrar in the form of a statement in Schedule I.]

8. [Information or returns from governing body of Society under Section 4A. [Inserted by G.N. of 9-10-1973.]

- The Secretary or such other person as may be authorised by the Society in this behalf, shall furnish the information or returns relating to persons employed by the society shall be furnished to the Assistant Registrar, by registered post or file it by them in person in the office of the Assistant Registrar, in the form of a statement in Schedule II.]

9. Maintenance of account under Section 12-D.

(1) Every governing body entrusted with the management of the affairs of a society not being a public trust within the meaning of the Bombay Public Trusts Act, 1950. shall keep regular accounts of all receipts and payments and movable and immovable property and of all encumbrances created on the property of the society and of all alienations made and loans taken or advanced on behalf of the society. The accounts shall contain all such particulars as in the opinion of the Registrar shall facilitate preparation of the balance-sheet and income and expenditure account in the form in Schedules III and IV. (2) The governing body of a society shall get the accounts audited annually in the manner prescribed in Rule 11. (i) in the case of a society having a gross annual income of more than Rs. 5,000 by a Chartered Accountant ; (ii) in the case of a society having gross annual income of Rs. 5,000 or less, by a Chartered Accountant or a person authorised by the State Government under sub-section (4) of Section 12-D.

10. Audit.

- For the purpose of audit under sub-section (4) of Section 12-D the Registrar or the Assistant Registrar may either on 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 including certified copies of the memorandum of association and rules and regulations of the society or record necessary for the proper conduct of the audit; (b) require the governing body 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 governing body or any such person to give the auditor such information as may be necessary for the aforesaid purpose ; (d) require the governing body or any person having the custody or control of, or accountable for, any movable property belonging to the society to produce such property for inspection of the auditor or to give the auditor such information as may be necessary regarding the same.

11. Manner of audit.

(1) The report of an auditor relating to accounts audited under sub-section (4) of Section 12-D, shall, in addition to the requirements of sub-section (2) of Section 12-E, contain the following particulars, namely :- (a) whether the accounts are maintained regularly and in accordance with the provisions of the Act and these rule ; (b) whether receipts and disbursements are properly and correctly shown in accounts ; (c) whether the cash balance and vouchers in the custody of the secretary, treasurer or

accountant or any other person of the society on the date of audit were in agreement with the 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 secretary of the movables of the society has been maintained ;(f)whether the secretary, treasurer or accountant or any other person required by the auditor to appear before him, did so and furnished the necessary information required by the auditor ;(g)whether any property or funds of the society were applied for any object or purpose other than the object or purpose of the society ;(h)the amounts outstanding for more than one year and the amounts written off, if any:(i)whether all expenditure incurred on behalf of the society has been sanctioned from time to time by governing body or any other person or persons authorised to do so under the rules and regulations of the society:(j)whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000 : (k)whether minutes of the meeting of the general body, governing body and other bodies or committees, if any, are maintained regularly and properly;(l)whether list of members is maintained and is kept up-to-date : (m)the name and address of the present secretary to the society, with whom the communication is to be made;(n)if the rules of the society prescribe any mode of investment of the money of the society: and whether the investment is as per such rules : (o)any special matter, the auditor may think fit or necessary to bring to the notice of the Assistant Registrar.(2)The balance sheet and income and expenditure account required under sub-section (1) of Section 12-E to be prepared by the auditor or any person authorised in this behalf and forwarded by him to the Assistant Registrar shall be in the form of Schedules III and IV, respectively.

12. Time-limit for audit and submission of the audit report, etc., under Section 12-E.

(1)The governing body shall get the accounts audited within six months of the date of balancing the accounts under subsection (3) of Section 12-D, and the auditor shall forward a copy of the balance-sheet and the income and the expenditure account along with his audit report to the Assistant Registrar within a fortnight of the completion of the audit or such further time as the Assistant Registrar may grant in this behalf.(2)In every office of the Assistant Registrar, there shall be maintained a register of such audit reports received under sub-rule (1) in the form of Schedule V.

13. Inspection of documents .

(1)Subject to the conditions [x x] [Deleted by G.N. of 9-10-1973.] hereinafter specified, the Assistant Registrar shall, on application by any person having interest or permitted in this behalf by the Assistant Registrar. allow inspection of any statement, notice, intimation, account, audit report or any other document filed under the Act not being those documents filed under Section 4-A.(2)The application shall specify the particulars of the documents, and contain such information as may be necessary for identifying the documents required for inspection.(3)[x x x] [Deleted by G.N. of 9-10-1973.](4)Such inspection shall be allowed during office hours only, subject to such supervision as the Assistant Registrar may in each case direct.

14. Grant of copies of documents.

(1) On payment of the fees herein specified, the Assistant Registrar or an officer authorised by him in this behalf shall, on application by any person having interest or any other person permitted by the Assistant Registrar or officer authorised by him in this behalf furnish him with certified copies under his hand of the following documents, not being documents filed under Section 4-A of the Act :- (a) any statement, notice, intimation, account, audit report or any other document filed under the Act : (b) any certificate issued by the Assistant Registrar. (2) The fees for the supply of certified copies shall be (a) 25 paise for every 100 words or fraction thereof as copying fee (b) 7 paise for every 100 words or fraction thereof as comparing fee ; (c) 3 paise for every sheet of foolscap paper used in preparing a copy or copies asked for ; (d) in case a document in the tabular form twice the rate of fee fixed for copying and comparing : Provided that, where copy of any document is required within a period of twenty-four hours, but not exceeding forty-eight hours, there shall be paid an additional fee equal to 50 per cent of the fee prescribed for copying and comparing. (3) Where different persons apply for single copy of the same documents, the Assistant Registrar shall supply each of them an original and not a carbon copy at full rates. But if one person applies for more than one copy, he shall on request, be given carbon copies (in addition to the original copy at the full rate upto a maximum of five and shall be charged one fourth of the full copying and comparing fees with a minimum of twenty-five paise and thirteen paise respectively, per copy. Paper charges will be the same for both the original and carbon copies.

15. Maintenance of list of members .

- Every governing body of a society registered under the Act shall maintain a list of members within the meaning of Section 15 in the form of Schedule VI.

I

(See Rule 7) Statement of annual list of persons referred to in Section 4 of Societies Registration Act, 1860. Name and address of the Society Registration No. under the Societies Registration Act, 1860 Date of election and period for which elected Period for which the list is filed

Serial No.	Name	Address	Occupation	Age	*[Designation]	Remark
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Note : - A copy of resolution of the general body electing the members shall accompany the statement. Date : Signature. [Name and designation of the Signatory] [Substituted by G.N. of 9-10-1973.]

II

(See Rule 8) Statement relating to persons employed by the Society, the conditions of employment etc., during the year ending 31st December, 19 Name and addresses of the Society :Registration No. under the Societies Registration Act, 1860.

Serial No.	Name and designation of the employee		Present pay scale	Whether temporary or permanent and whether fulltime or part time	Present pay per month
(1)	(2)		(3)	(4)	(5)
	Dearness allowance per month	Special pay, if any	Other allowances, if any (House rent, medical, conveyance etc.)	Provident fund benefits, if any	Other benefits and amenities provided by the Society, if any
(6)	(7)	(8)		(9)	(10)

Signature Name and Address of the Signatory.

III

[See Rules 9(1) and 11 (2)] Name and address of the Society :Registration No. under the Societies Registration Act, 1860 Balance sheet as at

Corpus	Funds and Liabilities	Immovable properties	Property & Assets
	Current year	Previous year	Current year Previous year
Balance as per last balance sheet.	Rs. Ps.	Rs. Ps.	(Suitably classified giving, mode of valuation). Rs. Ps. Rs. Ps.
Adjustment during the year (with details).			Balance as per last balance sheet. Additions or deductions (including those of depreciations) if any, during the year.
Other earmarked funds-			
Depreciation Fund			Investments (Suitably classified giving mode of valuation).*
Sinking Fund			
Reserve Fund			
Any other Fund or Funds (with details)			Balance as per last Balance Sheet.

Loan (secured or unsecured).	Additions or deductions, if any, during the year.
From members	Furniture and Fixtures -
From others	Balance as per last Balance Sheet.
Liabilities	Additions or deductions (including those of depreciations) if any, during the year.
For expenses	
For advances	Loans (secured and unsecured).
For rent and other deposits.	Good, Doubtful Loans, Scholarships.
For sundry credit balances.	
	Other Loans Advances-
	To membersTo employeesTo contractorsTo others
	Income outstanding-
	RentInterestssubscriptionsFeesOther income
	Cash andBank Balances-
	(a) In Current Account for fixeddeposit account with (give names of and state in whose name theaccount stands).
	(b) With the members (givenames).
	(c) With others (give names)

Total

Total

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 society. As per our report of even date.

Dated _____ Signature Chartered Accountants/Auditors. Signature Full name and address of the Chartered Accountants/Auditors. Full name and address of the signatory. *1. Market value 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 members are interested shall be given separately by way of a note.

3. In case the accounts are maintained on cash basis, state the income outstanding here below:-

IV

[See Rule 9 (1)]Name and address of the Society :Registered No. of the Society under the Societies Registration Act, 1860 :Income and Expenditure Account for the year ending 19

Expenditure	Current year	Previous year	Income	Current year	Previous year
To expenses in respect of			By rent accrued realised		
Properties -Rates, Taxes, cessesRepairs andmaintenanceSalariesInsuranceDepreciation (by way ofprovisions or adjustments)			By interestaccrued*realised(a) On securities(b) On loans(c) On Account		
To Establishment Expenses			By dividends By donations in cash or kind. By grants :-		
To remuneration to office bearers					
To Legal ExpensesTo Audit Fees			By feesBy subscriptionsBy income from other sources(give details as far as possible).		
To amount written off-					
(a) Bad debts					
(b) Loan Scholarships					
(c) Irrecoverable rents					
(d) Subscriptions and fees					
(e) Other items					
To Miscellaneous Expenses					
To depreciation			By transfers from reserves		
To amounts transferred to reserve or specific funds			By deficit carried over to balance sheet.		
To expenditure on objects of the Society.					
To surplus carried over to balance sheet.					
Total	Rs.	-----	Total	Rs.	-----

* Strike off whichever is not applicable.

Date :

As per our report of even date.

Place:

Signature-

Signature:

Chartered Accountants/Auditors.

Full Name and address of the signatory. Full name and address of the Auditors.

V

[See Rule 12 (2)]Register of Audit ReportRegistered No. and Name of the Society

Year under audit	Date of Receipt	Name of Auditor	Remarks
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(1)	(2)	(3)	(4)
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VI

(See Rule 15)List of members to be maintained by the governing body of a societyName and address of the Society:Registration No. of the society under the Societies Registration Act, 1860:

Serial No.	Name and address of the member	Date of admission	Signature of the member	Remarks
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(1)	(2)	(3)	(4)	(5)
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