

THE SOCIETIES REGISTRATION (MAHARASHTRA) RULES, 1971

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 1B;
- (c) "Registrar" means the Registrar of Societies appointed under section 1B;
- (d) "Schedule" means a Schedule appended to these rules;
- (e) "Section" means a section of the Act.

3. Areas, Sub-Areas and their limits and Head-Quarters.-

(1) For the purposes of the Act, the areas and sub-areas: (if any) under such areas and the limits of such areas and sub-areas and head-quarters thereof, shall be as follows: -

Sr. No.	Areas	Limits of the Areas	Head-Quarters of the Areas	Sub-Areas	Limits of the areas	Head-quarter of the sub-areas
1	2	3	4	5	6	7

1.	Greater Bombay	Greater Bombay defined 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 District	Thane	Raigad	Raigad	Alibag
9	Nashik	Nashik District	Nashik	Nil	Nil	Nil
10	Ahmednagar	Ahmednagar District	Ahmednagar	Nil	Nil	Nil
11	Jalgaon	Jalgaon District	Jalgaon	Nil	Nil	Nil
12	Dhule	Dhule District	Dhule	Nil	Nil	Nil
13	Aurangabad	Districts of Aurangabad and Jalna	Aurangabad	Jalna	Jalna District	Jalna
14	Parbhani	Districts of Parbhani and Nanded	Parbhani	Nanded	Nanded District	Nanded

15	Latur	Districts of Latur, Osmanab-ad and Beed	Latur	(1) Osman-abad (2)Beed	(1) Osma-nabad District (2) Beed District	(1) Osman-abad District (2) Beed
16	Nagpur	Districts of Nagpur and Bhandara	Nagpur	Bhand-ara	Bhand-ara District	Bhand-ara
17	Amravati	Districts of Amravati and Wardha	Amravati	Wardha	Ward-ha District	Wardha
18	Chandra-pur	Districts of Chand-rapur and Yavatmal, Gadchiroli	Chandr-apur	(1)Yav-atmal (2)Gad-chiroli	(1)Yav-atmal (2) Ga-dchiroli	(1)Yav-atmal (2)Gad-chiroli
19	Akola	Districts of Akola and Buldhana	Akola	Buldha-na	Buldh-ana District	Buldha-na

(2) There shall be a Societies Registration Office at the Headquarters of every area and sub-area mentioned in sub-rule (1) of this rule.

4. Memorandum of association to be filed under section 2.-

(1) The memorandum of association of a 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 of this memorandum”.

(2) Such declaration shall be signed by any seven or more persons associated with the society. It shall also be dated.

5. Memorandum of payment of fees under section 3.-

The fee of Rs.50 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 in-charge of the area where the society is desired to be registered, and shall bear his official seal, if any.

“CERTIFICATE OF REGISTRATION”

(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 (XXI of 1860).

Given under my hand this day of..... 19 ..

SEAL

Registrar/Assistant Registrar of Societies,
.....Area or sub-area.

7. Annual list of managing body under section 4.-

The annual list of the persons referred to in section 4 shall be forwarded 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.-

(1) The information or returns relating to persons employed by a society shall be furnished to the Assistant Registrar by registered post or be filled in person in the office of the Assistant Registrar, in the form of a statement in Schedule II.

(2) Such statement shall be furnished annually in the month of January.

9. Maintenance of accounts under section 12D.-

(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 account 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 of Schedules III and IV.

(2) The Governing Body of a society shall get accounts audited annually in the manner prescribed in rule II.

- (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 12D.

10. Audit.-

For the purpose of audit under sub-section (4) of section 12D, 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 12D, 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 rules;
- (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 record required by the auditor were produced before him;
- (e) whether an inventory, certified by the secretary of 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 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 the 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 (2) of section 12E 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 sub-section (3) of section 12-D, and the auditor shall forward a copy of the balance-sheet and the income and expenditure account alongwith 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 and on payment of the fees 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) A fee at the rate of one rupee per day shall be charged for the inspection of each party or portion thereof in the register maintained by the Assistant Registrar or each statement, notice or intimation, account or audit note or other document filed under the Act:

Provided that, the Assistant Registrar may by an order in writing allow inspection of any number of such documents on payment of such smaller fee as he may deem proper, regard being had to the income of the society, the nature of the document, the reason for inspection or any other reason relevant for charging lesser fees:

Provided further that, the minimum fee which the Assistant Registrar shall charge, shall be a fee payable at the rate of one rupee for every day on which the inspection is made.

(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 naye 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 full scape paper used in preparing a copy or copies asked for;
 - (d) in case of a document in the tabular form twice the rate of fee fixed for copying and comparing.

Provided that, where a 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 a single copy of the same document, 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) upon a maximum of five and shall be charged one-fourth of full copying and comparing fee 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.

SCHEDULE I

(See Rule 7)

Statement of annual list of persons referred to in section 4 of the 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.

Sr. No. 1	Name 2	Addres s 3	Occupati on 4	Age 5	Qualificati on 6	Remark s 7

Note.- A copy of resolution of the general body electing the members shall accompany this statement.

Signature
Name and address of the Signatory.

Date.

SCHEDULE II

(See rule 8)

Statement relating to persons employed by the Society, their conditions of employment etc., during the year ending 31st December, 19

Name and address of the society

Registration No. under the Societies Registration Act, 1860.

Sr. . No.	Name and designation of the employee	Present pay scale	Whether temporary or permanent and whether full time 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 Societies, if any	Remarks
(6)	(7)	(8)	(9)	(10)	(11)

Signature

Name and address of the Signatory.

Date.

SCHEDULE III

[See rule 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 Current Previous year Year	Immovable properties	Property and Assets Current Previous year Year

	Rs.	Ps.	Rs.	(Suitably classified giving mode of valuation).	Rs.	Ps.
Balance as per last Balance Sheet.						
Adjustment during the year (with details)				Balance as per last balance sheet . Additions or deduction (including those of depreciation) if any, during the year.		
Other earmarked funds-				Investments (Suitably classified giving mode of valuation).		
Depreciation Fund				Balance as per last balance sheet.		
Sinking Fund				Additions or deduction, if any during the year.		
Reserve Fund				Furniture and Fixtures-		
				Balance as per last Balance Sheet.		
Any other Fund or Funds (with details)				Additions or deductions (including those of depreciation), if any, during the year.		
Loans (Secured or Un-secured)						
From Members						
From Others						
Liabilities				Loans (Secured and Unsecured) Good, Doubtful Loans, Scholarships;		
For expenses						

For advances
 For rent and other
 deposits
 For Sundry credit
 Balances.

Other Loans:

Advances

To members
 To Employees
 To Contractors
 To others

Cash and Bank Balances

- (a) In current Account for fixed deposit account with (giving name of and state in whose name the account stands)
- (b) With the members (give names).
- (c) With others (give names)

Total Rs	_____ _____	Total Rs	_____ _____
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The above balance sheet to the best of my/our belief contains a true account of the funds and liabilities end of the property and assets of the society.

Dated :
 Place :

As per our report of even date

Signature

Chartered Accountants

Auditors.

Full name and address of the

Chartered Accountant/Auditors.

Signature
Full name and address of the
Signatory.

SCHEDULE IV

[See rule 9(1)]

Name and address of the Society :
Registration No. of the Society under the
Societies Registration Act,1860

Income and Expenditure Account for the year ending ...19

Expenditure	Current Previous year Year	Income	Current Previous year Year
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To expenses in
respect of Properties

Rates Taxes,
Cesses
Repairs and
Maintenance

Salaries

By rent accrued/realized
By Interest

accrued/
realised

Insurance

Depreciation(by)
way of provisions
or adjustment

(a) On securities
(b) On loans
(c) On Account

To Establishment
expenses

By Dividends
By donations in
Cash or kind

To remuneration of
Office bearers

To Legal Expenses
To Audit Fees

By grants bearers
By fees

To amount written off-
a)Bad debts
b)Loan Scholarships
c)Irrecoverable rents

By subscriptions
By income from other
sources(give details
as far as possible)
By transfer from reserves

d)Subscription
and fees
e)Other Items

To Miscellaneous
Expenses
To Depreciation

By transfer from reserves
By deficit carried over to
balance sheet.

To amounts transferred
to reserve or
specific funds

To expenditure on
Objects of the society
To surplus carried over
To balance sheet

_____ Total Rs. _____ Total Rs. _____

Dated :

As per our report of even date

Place :

Signature

Chartered Accountants

Full name and address of the
Signatory.

Full name and address of the
Auditors.

SCHEDULE V
[See Rule 12(2)]

Register of Audit Report

Name and address of the Society
Registered No. and Name of the Society.

Year under Audit	Date of Receipt	Name of Auditor	Remarks
1	2	3	4

SCHEDULE VI

[See Rule 15)]

**List of Members to be maintained by the governing body
of a society**

Name and address of the Society:

Registration No. of the society under the Societies Registration Act,
1860.

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

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