

(Authoritative English Text of this Department Notification No. Coop. A(2)-2/99(S)-II dated 11-1-2007 as required under clause (3) of Article 348 of the Constitution of India).

**Government of Himachal Pradesh  
Department of Cooperation**

NoCoop.A(2)-2/99(S)-II

Dated: 11-1-2007

**NOTIFICATION**

In exercise of the powers conferred by section 56 of the Himachal Pradesh Societies Registration Act, 2006 (No.25 of 2006), the Governor of Himachal Pradesh is pleased to make the following rules for carrying out the purposes of the said Act, namely:-

**1. Short title.-** These rules, may be called the Himachal Pradesh Societies Registration Rules, 2006.

**2. Definitions.—**In these rules, unless the context otherwise requires:

- (a) “Act” means the Himachal Pradesh Societies Registration Act, 2006 (No.25 of 2006);
- (b) “Form” means a Form appended to these rules;
- (c) “Defaulter Society” means, a Society making persistently default in compliance and performance of its functions under rules and regulations or any provisions of the Act or has been considered defunct by the Registrar under section 44 of the Act;
- (d) “Schedule” means schedule appended to these rules; and
- (e) “section” means a Section of the Act.

**3. Memorandum of Society.-**Every memorandum of association of a Society for its registration under section 5 shall be filed to the Registrar in Form-I and it shall be accompanied by such fee as specified in the Schedule.

**4. Fees. -** The fee under the provisions of the Act shall be such as specified in the schedule and shall be deposited into the Government Treasury and a copy of Treasury Challan shall be submitted to the Registrar. Such fee may also be deposited in the office of the Registrar in cash against proper receipt.

**5. Certificate of registration.-**The certificate of registration shall be issued by the Registrar under section 6 in Form- II.

**6. Maintenance of register. -** There shall be maintained in the office of the Registrar, a register of Societies in Form- III.

**7. Amendment of memorandum, rules and regulations of the Society and change of name.-** Wherever any amendment in memorandum, rules and regulations and change in name of the registered Society is proposed under sections 9, 10 and 13, the same shall be forwarded to the Registrar in Form- IV and in case of change of name of any Society, the Society shall return its

certificate of Registration to the Registrar with Form- IV and on receipt of such certificate, the Registrar shall issue a certificate in Form-V with necessary alterations embodied therein.

**8. Annual and other returns.** - Every society shall furnish information under section 34 in Form-VI, information relating to transaction of property under section 28 in Form-VII and statement of income and expenditure under section 35, with full particulars in Form -VIII and balance sheet in Form- IX.

**9. No-objection Certificate.**-No-objection certificate under section 54 shall be submitted in Form-X. Application for obtaining no-objection-certificate shall be accompanied by:

- (a) Attested copy of resolution of the Governing Body or managing committee.
- (b) No-objection-certificate from the original registering authority in the Form -XI.
- (c) Attested copy of the original Registration Certificate.
- (d) Attested copy of the memorandum of association and Regulations or bye- laws.
- (e) Affidavit in the Form- XII.
- (f) Challan/receipt showing payment of required fee under section 54.

**10. Accounts to be maintained by the Society.**-Every society shall maintain amongst others the following books of accounts:-

- (a) Cash book showing daily receipt and expenditure, and the balance at the end of each day;
- (b) Receipt book, containing forms in duplicate, one of each set to be issued with details for money received by the Society and other to serve as counterfoil;
- (c) Voucher's file, containing all vouchers for contingent and other expenditure incurred by the society, numbered serially and filed chronologically.

**11. Accounts to be written up promptly.**-(1) Every entry in the books of account required to be kept under rule 10 shall be made as and when the particular event concerned occurs.

(2) On the receipt of any money, a receipt shall immediately be prepared by the society and delivered to the payer.

(3) A voucher duly signed by the payee shall be obtained by the society at the time of any payment is made to him and such voucher shall immediately be filed in the file referred to in clause (c) of rule 10.

**12. Verification of accounts, returns and registers.**- The accounts, returns and registers of the society specified in the Act and these rules, shall be verified by the President or the Secretary of the Society and in each such account, return and register, the following declaration shall be endorsed by such member in token of such verification, namely:-

“I declare that the particulars furnished above are true and correct to the best of my knowledge and belief.”

**13. Audit of accounts of societies.**-(1) The auditor appointed under sub-section(1) of section 35 shall be a member of the Institute of Chartered Accountants of India, constituted under the Chartered Accountants Act, 1949 (Central Act XXVIII of 1949);

(2) In respect of a society whose annual transactions in the preceding year do not exceed one lac rupees, the auditor appointed under sub-section (1) of section 35 shall possess a graduate degree from any recognized University;

*Explanation.* -I. For the purpose of sub-section (1) of section 35 and sub-rule (2), the term “transaction” shall mean income or expenditure of the society in the preceding year.

*Explanation.* - II. For the purpose of sub-rule (2), the term “University” has the same meaning as assigned to it in the University Grants Commission Act, 1956 (Central Act III of 1956) and includes any University outside India, which is recognized by the Union or State Public Service Commission for the purpose of recruitment to public services.

**14. Inspection of documents.** -(1). Any person who desires to inspect the books kept by the Registrar shall apply to him for the purpose together with fee as provided in the Schedule.

(2) Any person who is allowed to inspect the documents relating to societies shall be entitled to take a copy of such documents on payment of such fee as provided in the Schedule.

**15. Application for inspection and grant of copies.** - Every application to the Registrar for the purpose of the inspection of documents and grant of a copy thereof shall be made in writing.

**16. Account of receipt of fees.** - (1) An account of all fees received in the office of Registrar shall be maintained.

(2) The Registrar shall grant receipts for all fees received by him.

**17. Appeal to be in writing-**(1) Appeal to the Appellate Authority under the Act shall be in writing and a memorandum of appeal shall-

- (a) be filed in duplicate;
- (b) contain the grounds of the appeal;
- (c) be accompanied by a certified copy of the order appealed against; and
- (d) be accompanied by challan showing payment of the required fee under sub-section (2) of section 51.

(2) An appeal may be summarily rejected if the same is not in accordance with the provisions of the Act and these rules.

**18. Retention of record.** - The following registers, documents and papers shall be retained permanently:

- (a) the register referred in rule 6,
- (b) all the registered documents of Societies;

- (c) notes and order sheets;
- (d) all papers connected with cancellation of register and dissolution of a Society;
- (e) references to the Government of Himachal Pradesh;
- (f) all Government Orders, and
- (g) any other register, document or paper which in the opinion of Registrar should be retained permanently.

**19. Weeding out of record.** - The registers, documents and papers (other than those specified in rule 17) shall be weeded out as per State Government instructions issued from time to time in this behalf.

| \_\_\_\_\_ By Order

Principal Secretary (Coop) to the  
Govt. of Himachal Pradesh.

**SCHEDULE**  
**(See rule 4)**

**Maximum Fees**

(1)	Under sec.6- Registration of Society	Rs. 500.00
(2)	Under sec.6-Registration of a Society as Mahila Mandal having area of operation confined to a part or whole of Gram Panchayat.	Rs. 200.00
(3)	Under sec.6-Registration of a Society as Yuvak Mandal having area of operation confined to a part or whole of Gram Panchayat.	Rs. 200.00
(4)	Under sec.9-each amendment	Rs. 100.00
(5)	Under section 10 change of name	Rs. 100.00
(6)	Under sec. 34-Return every Year.	
	(a) (i) Mahila Mandal & Yuvak Mandal as above.	Nil.
	(ii) Other Societies	Nil.
	(b) Late fee (Other than Mahila Mandal & Yuvak Mandals having area of operation spread over a part or whole of a Gram Panchayat).	@ Rs. 50/- per day
(7)	Under sec.35-Audited Statements	
	(a) (i) Mahila Mandal & Yuvak Mandal	Nil
	(ii) Other Societies	Nil
	(b) Late fee	@ Rs. 50/- per day.
(8)	Under sec.36- (a) Copies (b) Inspections	Rs. 10.00 per page Rs. 50.00 Inspection per Register. Rs. 50.00 Inspection per return/ original file.
(9)	Under section 51 Filing of appeal	Rs.50.00
(10)	Under section-54(1) for obtaining No-Objection-Certificate	Rs.500.00

**FORM 1**  
**(See rule 3)**

**Memorandum for Registration of Societies**

1. The Name of the Society shall be.....
2. The Head Office of the Society will be situated at..... in Tehsil of..... District and its address will be.....
3. The objects of the Society shall be as under:
  - (1)
  - (2)
  - (3)
4. The Management of the affairs of the Society is entrusted by the regulations of the society to the Governing Body, whose names, addresses and occupations are specified below:

Sr. No.	Name	Address for correspondence	Occupation
(1)	(2)	(3)	(4)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

5. One copy of the regulation of the Society duly certified as required by sec.6 of the Himachal Pradesh Societies Registration Act, 2006( No.25 of 2006) is filed with this memorandum of association.

We, the several persons whose names and addresses are subscribed below are desirous of forming a Society in pursuance of the aforesaid Memorandum of Association and have signed the memorandum in the presence of the witnesses as shown below:

Sr. No.	Name and permanent address of the subscribers with Father/ Husband names.	Age	Occupation	Signatures.
(1)	(2)	(3)	(4)	(5)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

Dated: \_\_\_\_\_

To,

The Registrar of Societies  
 .....  
 .....  
 Full Address.....

Witness.....  
 Signature.....  
 Name.....

**FORM II**  
**(See rule 5)**  
**Government of Himachal Pradesh**

**Certificate of Registration of the Society**

No.....

This is certified that the.....Society located at..... in  
Tehsil..... of .....District has been registered under the Himachal Pradesh  
Societies Registration Act, 2006 (No.25 of 2006) on the..... day of..... 20.....

Seal

Registrar of Societies.



**FORM -III**  
**( See rule 6)**

**Register of Societies registered under Himachal Pradesh Societies Registration  
Act, 2006( No.25 of 2006)**

<b>Sr. No.</b>	<b>Full Name and Address of the Society</b>	<b>Date of filing of Memorandum of Association</b>	<b>Date of Registration</b>	<b>Name and address of person filing the Memorandum of Association.</b>
(1)	(2)	(3)	(4)	(5)

<b>No. and date of Resolution for the change of the name of the Society.</b>	<b>No. and date of proposal for the amendment in the regulations of the Society and the date of registration of the amendments</b>	<b>Signature of the Registrar</b>	<b>Remarks</b>
(6)	(7)	(8)	(9)

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**FORM-IV**  
**(See Rule 7)**

**Application under Section 9, 10 and 13 of the Himachal Pradesh Societies Registration Act, 2006.**

1. Full Name and Address of Society -----
2. Registration No. and date -----
3. Total Number of present members -----
4. Under which regulation of the Registered Regulation of Society amendment is proposed. -----
5. On which date the executive committee passed the amendment proposal and to how many members the notice of meeting was served and how many members constitute the quorum. -----
6. What is the date of General meeting and under which rule the meeting is summoned. How many days earlier the previous notice was served. How many members remained present and how many members constitute the quorum of the meeting. -----
7. Amendment proposed and three copies of the amendment proposed in the rules and regulations duly signed by three executive members on each page with full details be submitted. Please also submit comparative chart of the existing and proposed amendment with reasons thereof. -----
8. The prescribed fee for proposed amendment in the memorandum and rules and regulations has been deposited. Rs.----- vide receipt No.----- dated----- Challan No.----- dated----- original copy of the challan is enclosed. -----
9. I-----S/O-----  
Age----- (Resident)-----  
Designation----- hereby  
declare that above-----all-----  
informations are true according to my  
knowledge and belief, and I know giving  
any false information shall be punishable  
under sec. 49(2) of the Act. -----

.....  
( Signature of President)

**FORM -V**  
**( See rule 7)**

**Government of Himachal Pradesh**

**Certificate of Registration of the proposed amendment of the Society**

No.....

This is to certify that the registered Society----- located at ..... in  
.....Tehsil of .....District has changed its name and has now been registered  
under the name of..... under sub-section (2) of sec. 11 of the Himachal Pradesh Societies  
Registration Act, 2006( No.25 of 2006) on the..... day of.....20.....

Seal

( Registrar of Societies)

**FORM- VI**  
**(See rule 8)**

**Proforma for submitting Information of Governing Body list to the Registrar, of Societies under Section 34 of the Himachal Pradesh Societies Registration Act, 2006.**

1. Full name and Address of the Society -----
2. Registration Number and Date -----
3. Number of Present total members(enclose their names and addresses) -----
4. Term of the Governing body according to registered Rules and Regulations -----
5. Date of the present election and number of the members present and how many members constituted the quorum. -----
6. On what date the present office bearers took charge from the the past office bearers, enclose the list with their names, addresses and occupations with their signatures -----
7. Date of the last election -----
8. Month and date of the Annual General Meeting held according to rules and regulations of the Society. -----
9. When the last annual list was submitted. If not submitted give reasons thereof. -----
10. Enclose minutes of current Annual General Meeting with date. -----
11. The Annual fee of Rs-- for the list under sec.34 of the Himachal Pradesh Societies Registration Act, 2006 has been deposited Rs.....vide Receipt/Challan No..... dated.....and original copy of the Challan is enclosed. -----

**Declaration of President**

I.....S/O..... aged.....years as authorized office-bearer hereby declare that the above information is true to the best of my knowledge and belief and I know that giving any false information, shall be punishable under section 49(2) of the Act.

.....  
Signature of President  
OR  
Signature of Secretary

**FORM -VII**  
**(See rule 9)**

**Particular of information relating to transactions of property to be filed with Registrar under section 28 of Himachal Pradesh Societies Registration Act, 2006**

1. Full name and address of Society -----
2. Registration No. and date of the Society -----
3. Full Particulars of the property acquired or transferred by way of sale, gift or otherwise. -----
4. Approval of General Body. -----
5. Reasons of sale/purchase or otherwise transfer of the immoveable property or use of the property other than the objects of the Society. -----
6. Full Name and address of the purchaser or seller or donor of the property. -----
7. Copies of the resolution passed for purchase/sale or transfer of the immoveable property. -----
8. Any other information, if any. -----

.....

(Signature of President)

**FORM -VIII**

(See rule 8)

**Statement of Income and Expenditure with full particulars to be filed with Registrar under section 35 of Himachal Pradesh Societies Registration Act, 2006.**

Name of the Society .....

Registration No. ....

Income and Expenditure Accounts for the year ending .....

Expenditure	Current Year	Previous Year	Income	Current Year	Previous Year
To express in respect of properties- Rates, Taxes, cesses Repairs and maintenance Salaries Insurance Depreciation (by way of provisions or adjustments)			By rent accrued/realised By interest accrued/realised. (a) On securities (b) On loans (c) On account By dividends By donations in cash or kind		
To establishment <i>Expenses</i> To remuneration to office-bearers To legal Expenses To Audit Fees To amount written off - as (a) Bad debts (b) Loan Scholarships (c) Irrecoverable rents (d) Subscriptions and fees (e) Other items To Miscellaneous Expenses To Depreciation			By grants By fees By subscriptions By income from other sources (give details far as possible)  By transfers 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					
<u>Total Rs.....</u>			<u>Total Rs.....</u>		

Place:

Signature

Chartered Accountants/Auditors

Full Name and address of the Auditors.

Full name and address  
of the signatory:

**FORM -IX**  
(See rule 8)

**Balance Sheet to be filed with Registrar under section 35 of Himachal Pradesh Societies Registration Act, 2006.**

Name of the Society .....

Registration No. ....

Balance-sheet as on.....

Corpus	Funds and Liabilities		Property and Assets		
	Current Year	Previous Year	Immoveable properties	Current Year	Previous Year
1	2	3	4	5	6
Balance as per last balance-sheet	Rs. P	Rs. P.	(Suitably classified giving mode of valuation)	Rs. P.	Rs. P.
Adjustment during the year (with details)				Balance as per last balance-sheet. Additions or deductions (including those of depreciations) if any, during the year	
<i>Other earmarked funds-</i> Depreciation Fund Sinking Fund				Investments (Suitably classified giving mode of valuation)	
Reserve Fund Any other Fund or Funds (with details)				Balance as per last balance-sheet	
Loans (secured or Unsecured)				Additions or deductions, if any, during the year	
From members From others				Furniture and Fixtures- Balance as per last balance-sheet	
Liabilities- For expenses				Additions or deductions (including those of depreciations) if any, during the year	
For advances For rent and other deposits For sundry credit Balances				Loans (secured and unsecured) goods Doubtful Loans, Scholarships Other Loans <i>Advances-</i> To Members	

Corpus	Funds and Liabilities			Property and Assets	
	Current Year	Previous Year	Immoveable properties	Current Year	Previous Year
1	2	3	4	5	6

- To employees
- To Contractors
- To Others
- Income outstanding*
- Rent
- Interest
- Subscriptions
- Fees
- Other Income
- Cash and Bank
- Balances-*
- (a) In current account and fixed deposit account, with details
- (b) With the members
- (c) With others

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.



**FORM-X**  
**(See rule-9)**

**NO OBJECTION CERTIFICATE**

It is to certify that Registrar of Societies under the Himachal Pradesh Societies Registration Act, 2006 has no objection in case----- ( Name of the society)----- registered by the Registrar of Societies----- ( address of the Registrar who registered the Society)----- vide registration No.----- dated----- opens its branch at----- (complete address of the place)----- subject to the conditions:-

- (1) that State Govt./ any other local authority/court of law has cleared for opening of such branch if such clearance is required.
- (2) that the branch of this Society shall comply with the provisions of the Himachal Pradesh Societies Registration Act, 2006, Rules made there under and any other direction/instruction of the State Govt./Registrar of Societies/ any other local authority.
- (3) that if the Branch of this Society fails to comply with the provisions as mentioned above at S. No. 1&2, this no-objection certificate shall be cancelled and the Society will have to close the branch on the date of cancellation of this no-objection-certificate.

No.:-  
Dated:-

Registrar of Societies  
(Address and Seal)

**FORM-XI**  
**(See rule)**

**NO- OBJECTION CERTIFICATE**

It is to certify that-----  
(Name of the Society) ----- is registered with undersigned  
bearing Registration No. ----- date of Registration----- and address---  
-----  
-----

Undersigned has no-objection in case this Society opens its branch(s) at---  
-----Tehsil-----District----- in Himachal Pradesh.

No.:  
Dated :

Signature and Name of the  
Registering authority with office  
Seal.  
Phone No.

**FORM-XII**

**AFFIDAVIT**

I----- ( Name of the authorized deponent)-----  
-----permanent resident of----- (complete address)-----  
----- do hereby  
solemnly affirm and State on oath:-

1. That I have been authorized by the Governing Body of (Name of Society with address)-----  
----- to file application to obtain no-objection certificate from the Registrar of Societies-----  
(Address of Registrar) -----
2. That the Society I am representing is registered at (address of the registering authority) ----- bearing registration No. ----- dated -----.
3. That this society shall carryout its activities in accordance with the provision of Himachal Pradesh Societies Registration Act, 2006, rules made there under and other directions of the State Govt./Registrar from time to time.
4. that the society will close its branch(s) forthwith on cancellation of No-Objection-Certificate.

Deponent.

Place:  
Dated:

**Verification**

I, the above deponent solemnly declare and affirm that the contents of above paragraph from S. No.1 to 4 are true to the best of my knowledge and belief and nothing material has been concealed.

Deponent.

Place:  
Dated: