

**THE
MANIPUR SOCIETIES REGISTRATION
RULES, 2004**

**MANIPUR STATE COOPERATIVE UNION
COOPERATIVE COMPLEX
LAMPHEL PAT, IMPHAL
Ph. No. 2414298**

MANIPUR GAZETTEE



EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 18 Imphal, Tuesday, April 26, 2005 (Vaisakha 6, 1927)

GOVERNMENT OF MANIPUR SECRETARIAT : COOPERATION DEPARTMENT

NOTIFICATION
Imphal, the 31st December, 2004

No.7 /22/96-Coop :- In exercise of the powers conferred under section 31 of the Manipur Societies Registration Act, 1989 (Mianipur Act 1 of 1990), the State Government hereby makes the following Rules.

LETKHOGIN HAOKIP
Commissioner Cooperation
Govt. of Manipur

THE MANIPUR SOCIETIES REGISTRATION RULES, 2004

1. Short title and commencement:

- (a) These rules may be called the Manipur Societies Registration Rules, 2004.
- (b) They shall come into force from the date of their publication in the Official Gazette.

2. Definition: In these rules unless the context otherwise requires:

- (a) 'Act' means the Manipur Societies Registration Act, 1989;
- (b) 'Form' means a Form appended to these Rules;
- (c) 'Section' means a Section of the Act;

3. **Memorandum of Association to be filed under Section 5 :** Every memorandum of association for registration to be filed under Section 5 shall be in Form 'A'.

4. **Subject matters of regulations under section 6:** The Regulations of the Society shall contain provisions in respect of the following:

- (a) the name of the society;
- (b) the address of the registered office of the society;
- (c) the date of commencement of the society;
- (d) enrolment of the members;
- (e) qualification for membership, classification, restrictions and conditions for resignation;
- (f) the entrance and other fees or subscriptions, if any, to be collected from members;
- (g) the dates prescribed for payment of the amounts specified in sub-clause (f) above and levy of penalties or fines, if any, imposed on defaulting members;
- (h) removal of members, the circumstances under which members can be removed from the rolls and the procedures for such removal and appeal, if any, against such removal;
- (i) powers, functions, resignation, removal etc. of the Governing Body members and the office bearers;
- (j) mode of conduct, quorum and procedure of Governing Body meetings;
- (k) Show cause notice shall be given in the case of removal from membership;
- (l) the constitution of the Governing Body specified under section 6 (a) of the Act, the qualification of the members of the Governing Body, the term of Office and the procedure for election and re-election;
- (m) the preparation and filing with the Registrar of Societies of such records, annual or other statements which are specified in the Act and these rules;
- (n) the audit of accounts and the balance sheets for the financial year with reference to section 15 and the person or persons appointed to do such audit;
- (o) the supply of copies of regulations, the receipt and expenditure account, the balance sheet, and other documents on application and the fees payable for the supply of copies;
- (p) the mode of custody, utilization and investment of the fund of the society and the extent and conditions of such investment;
- (q) conduct of annual general body meetings as laid down in section 16 and procedures thereof;
- (r) conduct of extra-ordinary or special general meetings and procedures thereof and the number of members required for making a requisition in writing, calling for such a meeting;
- (s) the exhibition of the register of members, the books containing minutes and the books of accounts at the registered office of the Society during working hours for inspection;
- (t) the name of the person or officer, if any, authorized to sue or be sued on behalf. of the Society;

- (u) the procedure for the dissolution of the society;
- (v) disposal of the properties of the dissolved society;
- (w) in the case of ammended memorandum and the regulations, the previous name of the society shall be mentioned if the name is changed.
- (x) such other matters as are incidental to the regulations of the affairs and working of the Society as may be deemed necessary.

5. Application for registration under section 7: An application for registration of a society shall be made to the Registrar of Societies, personally or by post. Such an application shall be accompanied by:

- (a) two copies of the memorandum referred to in Section 5;
- (b) two copies of regulations of the society duly certified to be true and correct by not less than 3 members of the Governing Body;
- (c) one copy of the proceedings of the General Body meeting in which the following resolutions shall be taken;
 - (i) formation of the Society, name, office address;
 - (ii) election of the Governing Body members and office beareres ;
 - (iii) adoption of the memorandum and regulations;
 - (iv) registration of the Society under the Act;
- (d) one copy of the proceedings of the Governing Body meeting in which the office bearers were elected from amongst the members of the Governing Body;
- (e) one copy of the publication in newspapers inviting objection from the general public to the registration of the Society;
- (f) any other documents required by the Registrar of Societies;
- (g) all documents shall be authenticated by the Secretary or the President of the Society;

6. Examination of documents: On receipt of the documents specified in Rule 6, the Registrar of Societies shall examine or cause to be examined the documents and if they are found to be defective or incomplete in any of the particulars required to be given therein or in any way not in accordance with the provisions of the Act and these Rules, the documents shall be returned to the person who has applied for' registration of the society and until the defects are removed, the society shall not be registered.

7. Limitation of time for submission of application: Every application for registration of a society shall be submitted within one month from the date of the meeting in which the resolution for registration was taken. Applications submitted after this time may not be entertained if it is not accompanied with fresh resolutions for registration.

8. Certificate of registration under section 7: When the documents mentioned in Rule 6 above are found to be in order the Registrar of Societies shall certify under his seal and signature that the Society has been duly registered under the Act. The certificate of registration shall be issued in Form 'B'. A notification shall also be issued in Form 'C' and copies of it shall be sent to all concerned. The notification shall be published in the Official Gazette.

9. Mode of Payment of fees:

- (a) All fees payable under the provisions of the Act and these Rules shall be paid or remitted to the Registrar of Societies in cash;
- (b) Where the fee is paid personally in the Office of the Registrar of Societies in cash, a receipt duly signed by the person authorised in this behalf shall be issued.

10. Register of Societies to be maintained: There shall be maintained in the Office of the Registrar of Societies a register of the registered societies in form 'D'. All entries in the register shall be attested by the Registrar of Societies or by any officer authorised in this behalf.

11. Prior permission for alteration under section 8: (i) Whenever a Society desires to make alterations in the memorandum, a statement showing the existing provisions, the proposed amendments and the amendments that will stand after the alteration shall be submitted at the time of seeking prior permission in form 'E' along with a copy of the proceedings of the governing body meeting for the proposed alterations duly authenticated by the Secretary or the President of the society or both.

When the permission of the Registrar of Societies is received, the proposed amendments shall be circulated to all the members along with a notice of the meeting called for the purpose and copy of the notice shall also be filed with the Registrar of Societies.

- (ii) The same procedure shall apply in the case of alterations in the regulations.

12. Recording of alterations of memorandum and the regulations as required under section 8: Before recording the alterations in his office, the Registrar of Societies shall call the original memorandum and the regulations and cancel them with his signature. The alterations will bear the office seal and signature of the Registrar of Societies or of an authorized person on every page. The amended regulations submitted to the Registrar of Societies shall be certified to be a correct copy by not less than 3 (three) members of the governing body of the Society. A certificate of change of name and a notification regarding the change shall be issued by the Registrar of Societies in form No. 'F' and 'G' and it will be published in the Official Gazette.

13. Similar or nearly similar names and identification under section 10: When an application for registration is received, it shall be examined in the office of the Registrar of Societies whether societies of similar or nearly similar names have already been registered in the office. Other books of records, which may give a clue to this, shall also be checked up. The same process shall be done when a proposal or decision for change of name of society is in receipt.

Before registration and change of names publications shall be made by the society in the widely circulated local newspapers inviting objection to the registration under the name or change of the name. The objections shall be submitted within 15 (fifteen) days from the date of publication to the Registrar of Societies.

14. State Government's direction to Societies for change of names under section 11:

- (1) Where an order for change of name under section 11 is received, the society shall forthwith proceed to change the name and the memorandum by convening a Special General Body Meeting;
- (2) Before adoption of the new name, the society shall publish the change of name in local newspapers inviting objections to the new name from general public and corporate bodies registered under the Act or any other law for the time being in force;
- (3) A copy of the resolution of the General Body Meeting shall be submitted to the Registrar of Societies along with the change of name and memorandum. The resolution shall also invariably be accompanied by a copy of the notice of the meeting and publication in newspapers;
- (4) Where the Registrar of Societies is satisfied that the provision of the Act and the Rules have been complied with and no objections have been received, he shall make necessary entries in the register maintained for the purpose. He shall submit a report to the State Government that the society has changed its name.
- (5) Where any change of name of the society has been registered, a fresh certificate shall be issued in form 'H'
- (6) The change of name shall be published in the Official Gazette in a notification in form 'I'
- (7) Before issuing a fresh certificate the Registrar of Societies shall call for the original certificate and cancel the name.
- (8) Necessary cancellation will be made in the memorandum and the regulations.
- (9) In case the society refuses to change the name and to alter the memorandum within the specified time in the order of the State Government, the registration of the society shall automatically stand cancelled from the next date of the time specified in the order of the State Government. The cancellation shall be published in the Official Gazette by way of notification in form 'J'. Copies of the notification shall be given to all concerned including the society. The Registrar of Societies shall make a report to the State Government in this regard.

15. Procedure to amalgamate with another Society under section 12:

- (1) The societies intending to amalgamate shall discuss the proposal for amalgamating the societies in separate meetings of its governing body of the societies and resolution shall be taken to the effect that the societies be amalgamated as per provision of the Act.
- (2) Joint meeting of the Governing Body shall be held thereafter.
- (3) Joint proposal of the amalgamation of the societies shall be submitted to the Registrar of Societies for approval. The proposal shall be signed jointly by the governing bodies of the societies. The proposal shall be accompanied with proper justifications and the mode of amalgamation. Particulars of the assets and liabilities to be transferred shall also be annexed to the proposal.

- (4) The Registrar of Societies may call for other details and instruct the societies for modification in the mode of amalgamation..
- (5) On receipt of the approval of the Registrar of Societies the proposal shall be discussed in the joint General Body Meeting of the societies called for the purpose.
- (6) Proceedings of the joint meeting of the members of the societies shall be submitted to the Registrar of Societies along with a detailed report of the assets and liabilities of the amalgamated societies transferred to the amalgamating society.
- (7) The Registrar of Societies shall not discuss the amalgamation until and unless the assets and liabilities of the amalgamated societies are transferred to the amalgamating society.
- (8) All the registration certificates, the memorandum and the regulations of the amalgamated societies shall be submitted to the Registrar of Societies as soon as the amalgamation is approved by him. The registration of the amalgamated societies shall be cancelled and the cancellation shall be published in the Official Gazette. Copies of the cancellation shall be sent to all concerned.
- (9) The Registrar of Societies shall issue a certificate of registration and a notification in the name of the amalgamating society in form 'K' and 'L' and all necessary entries shall be done. The notification shall be published in the Official Gazette.
- (10) The Registrar of Societies for reasons to be recorded in writing may refuse the proposal for amalgamation. The refusal shall be intimated within thirty days from the receipt of the proposal stating proper reason.
- (11) An appeal if it is to be filed against the refusal of the Registrar of Societies shall be made to the State Government within thirty days from the receipt of the refusal.
- (12) The appeal of the State Government shall be signed by the President or the Secretary of the society.
- (13) The Registrar of Societies shall act according to the directive of the State Government.

16. Display of name under section 13: (1) Every society shall display its name prominently outside its office and at the place where its business is carried out. The words in the signboard of the society shall include at least the following:

- (i) registered name of the society
 - (ii) registration number
 - (iii) date of registration and
 - (iv) complete postal address
- (2) But it shall not include objectionable words or emblems expressing the patronage of other institutions and the Government without their permission. Such objectionable words or emblems shall not be used in any books and records of the society.

17. Maintenance of register of member under section 14: Every society shall maintain a register of member in form 'M' and it should always be kept at the office of the society.

18. Books of accounts to be maintained by the societies under section 15:

Every society shall keep and maintain, among others, the following books of accounts:-

- (a) cash book showing daily receipts and expenditures, and the balance at the end of each day;
- (b) receipt book, containing foils in duplicate, one of each set to be issued with details for money received by the society and the other to serve as counterfoil;
- (c) vouchers file for contingent and other expenditures incurred by the society, numbered serially and filled chronologically;
- (d) ledgers showing consolidated and separate account of all items of receipt and expenditures as well item wise;
- (e) monthly register of receipt and disbursement;
- (f) any other books, registers and forms prescribed by the Registrar of Societies.

19. Form of audit report under section 15: The report of Auditor shall contain the following particulars:-

- (a) Whether the accounts are maintained promptly, regularly and in accordance with the provisions of the Act and these Rule!;
- (b) Whether all receipts and disbursements are properly authenticated and in accordance with the provisions of the Act and these Rules.
- (c) Whether the cash balance and vouchers in the custody of the Secretary, the Treasurer or the Accountant or other persons of the society on the day of audit were in agreement with the accounts.
- (d) Whether all books, deeds, accounts, vouchers and other documents or records required by the Auditor were produced before him.
- (e) Whether an inventory, certified by the Secretary of the society has been maintained.
- (f) Whether the Secretary, the Treasurer, the Accountant or any other person required by the Auditor to appear before him, did so and furnish the necessary information required by him.
- (g) Whether any property or funds of the society were applied for any objective or purpose other than the objects or purpose of the society.
- (h) Amounts outstanding for more than one year and the amount written off, if any .
- (i) Whether all the expenditures incurred on behalf of the society have been sanctioned from time to time by the governing body or any other person or persons authorised to do so under the regulations of the society.
- (j) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000/- (Rupees five thousand) only.

- (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 a list of members is maintained and is kept up-to-date.
- (m) The name and address of the present Secretary to whom communication is to be made
- (n) Whether the regulations prescribe any mode of investment and investments in violating the norms.
- (o) Whether the society submits returns, statements, information etc. prescribed in the Act, these Rules and the regulations of the society in time.
- (p) Any special matter that the Auditor may think fit or necessary to bring to the notice of the Registrar of Societies.

20. Time limit for audit and submission of audit, governing report etc. under section 15:

- (1) The society shall get the accounts audited within one month from the date of balancing the accounts and the auditors shall forward the copies of the balance sheet and the income and expenditure account along with the audit report to the Registrar of Societies within a fortnight of the completion of the audit or such further time as the Registrar of Societies may grant in this behalf.
- (2) In the office of the Registrar of Societies, there shall be maintained a register of such audit report received under sub-rule (1).
- (3) A qualified auditor shall be a Chartered Accountant or an Auditor in the Cooperative Department or any other Auditor approved by the State Government.

21. Form of balance sheet and other statement of accounts under section 15:

The balance sheet and the income and expenditure statement shall be in the form prescribed by the Registrar of Societies. He is competent to permit a society or class of societies to adopt such form of balance sheet and income and expenditure statement as he may deem fit.

22. Annual General Body meeting of the society under section 16:

- (1) Every society shall within a period of one month from the close of the year, call an annual general meeting of its members if the Registrar does not extend the time in a specific order.
- (2) The President of the society or in his absence the Vice-President or in the absence of both, a member of the Governing Body elected by the members present in the meeting shall preside over the meeting.
- (3) No general meeting shall be held or proceeded with unless the number of members required to form a quorum specified in the regulations are present.
- (4) The proceedings of the meeting shall be recorded by the convenor of the meeting or a member authorised in this behalf by the members present.

- (5) The subject shall be discussed in order of the agenda mentioned in the notice of the meeting. Other miscellaneous subjects may also be discussed with the permission of the President. The order of the agenda may also be changed with the permission of the President.
- (6) If all the business in the agenda cannot be transacted on the day on which the general meeting is held, the meeting may be postponed to any other suitable date not later than 15 (fifteen) days from the date of the meeting as may be decided by the members present at the meeting.
- (7) The remaining subject or subjects on the agenda shall be taken up for consideration in the postponed meeting.
- (8) If the general meeting cannot be held for want of quorum, it shall be adjourned to a subsequent date not later than 7 (seven) days and at such adjourned meeting the business on the Agenda of the original meeting shall be transacted whether there is quorum or not.

23. Form of annual list to be submitted under section 17: Every society registered under the Act shall submit the list of the names, address and occupation of the new governing body, the President, the Secretary and other office bearers of the society to the Registrar of Societies in Form 'N'.

24. Form and content of annual report under section 17:

- (1) The report of the Governing Body of the society to be placed in the annual general Body meeting shall be approved by the governing body before it is placed in the general meeting.
- (2) The report shall contain the following:
 - (a) date of election of the members of the governing body
 - (b) date of assuming charges
 - (c) activities during the year
 - (d) complaints received during the year and action taken towards the complaints
 - (e) grievances, if any, of the employees and action taken for redressal of their grievances
 - (f) programmes that could not be implemented and reasons thereof
 - (g) any other matters.

25. Changes in the governing body to be notified to the Registrar of Societies under section 17:

- (1) If any changes occur in the composition of the governing body it shall be done by amending the provision in the regulations and the same procedures for amendment of the regulations under the Act and these Rules shall be followed in this behalf.
- (2) While notifying the changes in the governing body members the notification shall be accompanied with copies of the proceedings of the meeting taken to the effect of the changes and justifications thereof.

26. Investment of funds under section 18: A registered society may to such extent and under such conditions, as per the regulations from time to time, invest or deposit any part of its funds not immediately required:

- (1) upon immovable properties
- (2) in securities of Government or in National Savings Certificates or other securities of the Government of India.
- (3) in the Post Office Savings Account, or
- (4) in an account opened by the society in
 - (a) a scheduled bank
 - (b) the State Apex Cooperative Bank
 - (c) an Urban Cooperative Bank
 - (d) a primary Cooperative Bank
- (5) In case of investment in the form of:
 - (a) Documents of immovable properties like land, building etc.
 - (b) Securities of Government or in National Savings Certificates or other securities of the Government of India, and only the title/name of the Institution/Societies without any personal name or designation of the President/Secretary shall be entered/recorded in such documents, certificates, securities etc.
- (6) The Accounts of the society at the Post Office and Banks shall be jointly operated by the President and the Secretary and the Treasurer or any two of the President, the Secretary and the Treasurer.

27. Power of societies to alter the Regulations under section 20: The procedures for any alteration in the regulations under this section shall be the same as those under Rule 11 and 12.

28. Registrar of Societies to move the court for dissolution of society under section 22:

- (1) When the Registrar of Societies receives a direction from the State Government to move the court for dissolution of a society, he shall make a memorandum/application to the Court stating the circumstances leading to the necessity for dissolution of the society. He shall send the report of enquiry, his comment on the enquiry report, directive from the State Government and any other documents which may be required by the Court.
- (2) When an order for dissolution of society is passed by the Court, the dissolution shall take place in such manner as the Court may direct.

29. State Government's directive to the societies for rectification of defects under section 22:

- (1) On receipt of the report on the irregularities in the working of the society from the Registrar of Societies, the State Government shall examine the irregularities.
- (2) If the State Government is satisfied with the comment of the Registrar of Societies, the society shall be directed to rectify the defects within a specified time.

- (3) The direction may be given to the society with a copy of it to the Registrar of Societies to take further necessary action or instead of directly advising the society, the direction may be given to the society through the Registrar of Societies.

30. Procedures and principles for the conduct of enquiry and inspection under section 22:

- (1) An order authorizing enquiry shall among, other things, contain the following
- (a) the name of the person authorised to conduct the enquiry
 - (b) the specific point or points on which the enquiry is to be made
 - (c) the name of the society whose affairs are to be enquired
 - (d) the period within which the enquiry is to be completed and report to be submitted to the Registrar of Societies
 - (e) cost of enquiry
 - (f) any other matter relating to the enquiry
- (2) The enquiry may be done in any procedures as the Enquiry Officer thinks fit.
- (3) If the enquiry cannot be completed within the specified time in the order the person conducting the enquiry shall submit an interim report to the Registrar of Societies stating the reasons for failure to complete the enquiry report in time. If the Registrar of Societies is satisfied with the reasons, he may extend the time or withdraw the enquiry and authorize another person to conduct the enquiry.
- (4) If the Registrar of Societies is of the opinion that re-enquiry is necessary, he may cause such re-enquiry. However, the reason for rejecting the first should be explicitly mentioned in the order for the enquiry.
- (5) The cost of enquiry fixed by the Registrar of Societies, if any, shall be paid by the societies out of its fund.

31. Procedure to be followed for cancellation of registration under section 23: In case the report of enquiry under section 22 reveals all or any of the conditions specified in the sub-section (a), (b) and (c) of section 23, the Registrar of Societies may not submit the report of enquiry to the State Government and may not move the Court for dissolution. He may proceed cancellation of the registration of society at his disposal. However, the Registrar of Societies shall observe the following procedures.

- (1) A notice shall be given to the society asking to submit a statement of defence within 15 (fifteen) days from the date of notice.
- (2) On the failure of the society to submit the statement of defence within the specified time or if the Registrar of Societies is not satisfied with the points in the statement of defence submitted by the society, he may cancel the registration after giving reasonable opportunity to the society. A 15 (fifteen) days notice shall be given. On submission of the written statement the Registrar of Societies after considering the merits of the points in the statement, may issue order of cancellation or may not take action for cancellation.

(3) The order of cancellation of the registration should also be published in the Official Gazette.

(4) The order shall also be sent to all concerned including the State Government.

32. Winding up of society and appointment of liquidator:

(1) On cancellation of the registration of a society, the society shall be wound up within a period of 2 (two) years from the date of the cancellation of its registration unless the period is extended by the Registrar of Societies.

The Registrar of Societies may extend the period of winding up proceedings of the society not exceeding one year on specific grounds for which the Liquidator makes a request.

(2) Appointment of liquidator and procedures to be followed and powers to be exercised by him under section 24: The following procedures shall be adopted for the appointment of the liquidator and for the exercise of his powers, namely

(i) The appointment of the liquidator shall be notified in the Official Gazette

(ii) As soon as the order of appointment is issued, the liquidator shall take over the custody, claims, books, records and other documents pertaining to the business of the society

(iii) The liquidator shall publish by such means, as he may think proper, a notice requiring all claims against the society to be submitted to him within two months of publication of such notice. All liabilities recorded in the account book of such society shall be deemed to have been duly submitted to him under this clause

(iv) The appointment of the liquidator may be cancelled and in his place another person may be appointed as the liquidator without assigning any reason.

(v) The liquidator shall after settling the assets of the society as they stood on the date on which the order for liquidation was issued, proceed to determine the contributions to be made by each member, past members or nominees or by the estates or their heir or by legal representatives or deceased members or by any officers or former officers to the estates on the society.

(vi) The liquidator may sue or may be sued on behalf of the society.

(vii) The liquidator may sell the properties of the society in order to meet the expenses of the liquidation, however subject to the prior permission of the Registrar of Societies.

(viii) He may also carry on business of the society with the prior approval of the Registrar of Societies.

(ix) The liquidator shall submit to the Registrar of Societies a quarterly report in such form as the Registrar of Societies may specify showing the progress made in the winding up of the society.

- (x) All funds in charge of the liquidator shall be deposited in the State Apex Cooperative Bank or any other scheduled Bank as may be approved by the Registrar of Societies and shall stand in the name of the liquidator.
- (xi) On conclusion of the liquidation proceedings a general meeting of the members of the society shall be called whenever possible. At such meeting the liquidator shall summarise the proceedings, point out causes of the failure of the society and report what sum, if any, remains in his possession after meeting all the liabilities of the society as determined under the Act, and these Rules and suggest how surplus, if any, should be utilized.
- (xii) The liquidator may empower any person by general or special order in writing to make collections and grant valid receipts on his behalf.
- (xiii) All the books and records of the society whose registration has been cancelled and the proceedings of liquidation have been completed, may be destroyed by the Registrar of Societies after the expiry of three years from the completion of the liquidation.
- (xiv) All the books and records including proceedings shall be submitted to the Registrar of Societies by the liquidator within fifteen days from the date of the general meeting referred to under sub-rule (ii) above.

33. Dissolution by a resolution of the general body under section 25:

- (1) When a society is to be dissolved by a resolution of the General Body meeting it shall not be dissolved without the knowledge of the claimants or creditors and the State Government. The Governing Body shall make out a list of all the properties and claims and liabilities of the society. It should make a scheme as to how the properties of the society shall meet, the liabilities and claims and how the surplus assets, if any, to be disposed. All the properties to be realized and money to be recovered shall also be included in the scheme. The Governing Body shall submit all those details to the Registrar of Societies along with the resolutions for dissolution.
- (2) After examining all the details, the Registrar of Societies shall issue a notice and it shall also be published in the Official Gazette indicating claims, if any, from any claimants or creditors or any member to be submitted within three months from the date of notice.
- (3) If any objection or objections are received within the specified period the Registrar of Societies shall issue a direction to the society to settle all the claims and liabilities so that the proposal for dissolution may be considered. Only when he is satisfied that all the claims and liabilities have been duly settled the dissolution shall be approved.
- (4) Where a society to which the State Government has made any contribution it shall not be dissolved without the consent of the Government.
- (5) On dissolution of the Society, the Registrar of Societies shall cancel the Registration of the society and make the necessary entries.

34. Inspection of documents under section 27:

- (1) The application for inspection of documents shall specify the particulars of the documents, and contain such information as may be necessary for identifying the documents required for inspection.
- (2) The inspection shall be done on supervision of the Registrar of Societies or any other officer authorised by him.
- (3) The inspection shall be allowed as the office of the Registrar of Societies or any other office authorised by him.
- (4) The inspection shall be allowed during office hours only.

35. Grant of certified copies under section 27:

- (1) Every application for certified copy of extract or a document or part thereof must clearly specify the document or documents of which the copy of extract is required.
- (2) The fee for every application under this rule shall be as follows:
 - (a) Certificate of Registration under section 7 of Act - Rs. 100/- (Rupees one hundred) only.
 - (b) Copy of any other document or part thereof - Rs. 50/- (Rupees fifty) only.
 - (c) Fees for an urgent copy shall be chargeable double.
- (3) As far as possible an urgent copy will be issued within two days from the date of application.
- (4) Where different persons apply for a single copy of the same document, the Registrar of Societies shall supply each of them in original. But if one person applies for more than one copy, he may be given carbon copies in addition to the original copy at the full rate of fee for each carbon copy.
- (5) A self addressed postal envelope, bearing the requisite postage should invariably be accompanied if the copy or extract is desired by registered post.

36. Gifts for specific purpose under section 28:

- (1) Whenever a society desires to use the whole or any part of a gift an application shall be made to the Registrar of Societies for his written consent.
- (2) The gift is to be utilized for another purpose for which it was not received, the Registrar of Societies shall not give his consent without the acceptance of the donor.
- (3) The Registrar of Societies may call on the society to furnish any information, explanation or particulars in connection with the gift.
- (4) The Registrar of Societies shall not give his consent unless he has received a written acceptance of the donor to the effect that the gift may be used for the purpose in the application of the society. In case the donor is dead the consent is at the disposal of the Registrar of Societies. He shall not give his consent if he is not satisfied that the purpose for which the gift was made incapable of execution by the society.

37. Appeal:

- (1) An appeal which is applicable under section 7(3), 9(3) and 12(3) shall be made in the form of a memorandum and shall be accompanied by the original or certified copy of the order appealed against and a challan for payment of fee of Rs. 500/- (Rupees five hundred) only.
- (2) Every appeal shall
 - (a) be filed in duplicate
 - (b) specify the name and address of the applicant and also the name and address of the respondents.
 - (c) state by when the order appealed against was made.
 - (d) state precisely and under the distinct heads the grounds of objection to the order appealed against with a memorandum of evidence.
 - (e) state precisely the relief which the appellant claims and,
 - (f) give the date of the order appealed against.

38. Procedure regarding the disposal of appeals:

- (1) On receipt of the appeal, the appellate authority shall, as soon as possible, examine it and ensure that:
 - (a) the person presenting the appeal has the locus standi to do so.
 - (b) if it is made within the prescribed time limit, and
 - (c) if it contains all the provisions of the Act and these Rules.
- (2) In the proceedings before the appellate authority, the appellant and their respondents may be presented by an agent holding a power of attorney or by a legal practitioner.
- (3) The appellate authority shall, on the basis of the enquiry conducted with reference to the records, examine and pass such order on the appeal as may reference be just and reasonable.
- (4) Every order of the appellate authority under sub-rule (3) shall be in writing and it shall be communicated to the appellant and to such other persons as in the opinion of that authority are likely to be affected by the direction or order and to the officer concerned against whose order the appeal was made.

39. Registers to be maintained by the Registrar of Societies: In addition to the forms and registers prescribed in the above Rules, the Registrar of Societies may maintain such other registers he thinks required.

FORM - A
(See Rule No.4)

MEMORANDUM OF ASSOCIATION

1. Name of the Society :
2. Office address :
3. Area of membership :
4. Area of operation :
5. Objectives :
6. The management of the society is entrusted to a governing body in accordance with the Regulations of which the first members are:

Name	Address	Occupation	Designation
------	---------	------------	-------------

7. We the several persons whose names, addresses and other particulars are subscribed below are desirous of forming a society in pursuance of the aforesaid Memorandum in the presence of the witness shown below:

Sl. No.	Name in full with father 's/husband's name	Address	Age	Occupation	Photo	Signature
---------	--	---------	-----	------------	-------	-----------

The above signatures are obtained in my presence and they are all genuine.

President

Secretary

Signature of Gazetted Officer.

FORM - B
(See Rule No.9)

CERTIFICATE OF REGISTRATION

**CERTIFICATE
OF
REGISTRATION OF SOCIETIES**

Under The Manipur Societies Registration Act, 1989
(Manipur Act 1 of 1990)

No. (Regn. No. of the society)

It is hereby certified that (Name of the society) having its registered address at (address of the society) in (name of district) has been registered under Section 7 (1) of the Manipur Societies Registration Act, 1989 (Manipur Act 1 of 1990) bearing Registration No. (Regn. No. of the society)

Given under my hand and seal at _____ on this _____ day of (Name of the month) of the year (Name of the Year).

Place

Date

Registrar of Societies.

FORM - C

NOTIFICATION OF REGISTRATION

NOTIFICATION

Place and date

It is hereby notified for general information that pursuant to Section 7 (1) of the Manipur Societies Registration Act, 1989 (Manipur Act 1 of 1990) (Name of society) having its (address of society) in (Name of district) has been registered and numbered as (Regn. No. allotted to the society) dated (date of registration)

Registrar of Societies.

FORM -D
(See Rule No. 10)

REGISTER OF REGISTERED SOCIETIES

Name of Society	Regn. No.	Address	Area of membership	Number of members	Signature of Registrar/ authorised person	Remarks
1	2	3	4	5	6	7

FORM -E
(See Rule No. 11)

PARTICULARS OF PROPOSED AMENDMENTS IN THE MEMORANDUM OF ASSOCIATION

Existing provisions in the Regulations/ memorandum	Amendments proposed	Provision that will stand after the amendment	Reasons/ justifications for amendment
1	2	3	4

President

Secretary

FORM - F
(See Rule No. 12)

CERTIFICATE OF CHANGE OF NAME

**CERTIFICATE
OF
CHANGE OF NAME OF A REGISTERED SOCIETY**

Under the Manipur Societies Registration Act, 1989
(Manipur Act 1 of 1990)

No. (Registration number allotted to the society)

It is hereby certified that pursuant to Section 8 (1) (2) (3) and 9 (1) (2) of the Manipur Societies Registration Act, 1989 the Society hitherto called (Name of the society and registration number) has changed its name as the (Changed name of the society) with reference to its proceedings of the Special General Body meeting held on the (date of General Body meeting) and the new name has been duly registered.

Given under my hand and seal at (Place) on this (date) day of (name of month) of the year (Name of the year)

Place

Date

Registrar of Societies.

FORM - G
(See Rule No. 12)

NOTIFICATION OF CHANGE OF NAME

NOTIFICATION
Place and date

It is hereby notified for general information that pursuant to Section 8 (1) (2) (3) and 9 (1) (2) of the Manipur Societies Registration Act, 1989 the Society hitherto called (Name of the society and registration number) has changed its name as the (changed name) vide the Special General Body of the association held on (date of General Body meeting).

Registrar of Societies, Manipur

FORM - H
(See Rule No. 14)

CERTIFICATE OF CHANGE OF NAME

**CERTIFICATE
OF
CHANGE OF NAME OF A REGISTERED SOCIETY**

Under the Manipur Societies Registration Act, 1989
(Manipur Act 1 of 1990)

No. (Registration number allotted to the society)

It is hereby certified that pursuant to Section 11 of the Manipur Societies Registration Act, 1989 the Society hitherto called (Name of the society and registration number) has changed its name as the (Changed name of the society) with reference to its proceedings of the Special General Body meeting held on the (date of General Body meeting) and the new name has been duly registered.

Given under my hand and seal at (Place) on this (date) day of (name of month) of the year (Name of the year)

Place

Date

Registrar of Societies.

FORM - I
(See Rule No. 14)

NOTIFICATION OF CHANGE OF NAME

NOTIFICATION
Place and date

It is hereby notified for general information that pursuant to Section 8 (1) (2) (3) and 9 (1) (2) of the Manipur Societies Registration Act, 1989 the Society hitherto called (Name of the society and registration number) has changed its name as the (changed name) vide the Special General Body of the association held on (date of General Body meeting).

Registrar of Societies, Manipur

FORM - J
(See Rule No. 14)

NOTIFICATION FOR CANCELLATION OF REGISTRATION

NOTIFICATION

Place and date

Whereas the (Name of the society) has been given chance to change its name and to make necessary alterations in the Memorandum and the Regulations;

Whereas the society has failed to change the name and to make necessary alterations within the time specified in the direction;

Now, the registration of the society stands automatically cancelled from the date mentioned in the direction i.e. (date of direction)

Registrar of Societies, Manipur

FORM - K
(See Rule No. 15)

CERTIFICATE OF CHANGE OF NAME

**CERTIFICATE
OF**

REGISTRATION OF AMALGAMATED SOCIETY
Under the Manipur Societies Registration Act, 1989
(Manipur Act I of 1990)

No. (Registration number allotted to the society)

It is hereby certified that pursuant to Section 12 of the Manipur Societies Registration Act, 1989 the Society hitherto called (Name of the first society with registration number and date) and (Name of the second society with registration number and date) have been amalgamated into one society in the name of the (new name of the society and address) with reference to the proceedings of the Joint General Body meeting held on the (date of General Body meeting). Registration (number and date) has been allotted to the society

Given under my hand and seal at (Place) on this (date) day of (name of month) of the year (Name of the year)

Place

Date

Registrar of Societies.

FORM - L
(See Rule No. 15)

NOTIFICATION FOR ALMAGAMATION OF SOCIETIES

NOTIFICATION
Place and date

It is hereby notified that Pursuant to Section 12 of the Manipur Societies Registration Act, 1989 the Society hitherto called (Name of the first society with registration number and date) and (Name of the second society with registration number and date) have been amalgamated into one society in the name of the (new name of the society and address) with reference to the proceedings of the Joint General Body meeting held on the (date of General Body meeting), Registration (number and date) has been allotted to the society.

Registrar of Societies, Manipur.

FORM - M
(See Rule No. 18),

REGISTER OF MEMBERS TO BE MAINTAINED BY A SOCIETY

Sl. No.	Name with father's/husband's name	Address	Age	Occupation	Date of admission	Date of cessation of membership	Photo	Signature in full
1	2	3	4	5	6	7	8	9

President

Secretary

FORM-N
(See Rule No. 23)

FILLING OF ANNUAL AND OTHER RETURNS BY A SOCIETY

Name of the society :
 Registration number and date :
 Registered office :
 Date of Annual General Body meeting :
 Date of previous Annual General Body meeting :
 Expiry date of the term of the Committee :
 Date of assumption of charge :
 Number of members on the date of General Body meeting :
 Name of Auditors and his address :

Returns submitted

Year of report and account

- a) Working report signed by the President and the Secretary :
 b) Audited statements of Accounts and Auditor's report :

Date of election

Name Member No. Occupation Designation

- c) Particulars of the Governing Body and the Office bearers :

Certified that the above particulars are true and the returns are submitted within one month from the General Body meeting. The relevant proceedings of the meeting are enclosed.

President

Secretary

FORM-N
(See Rule No. 23)

FILING OF ANNUAL AND OTHER RETURNS BY A SOCIETY

Name of the society
Registration number and date
Registered office
Date of Annual General Body meeting
Date of previous Annual General Body meeting
Expiry date of the term of the Committee
Date of assumption of charge
Number of members on the date of General Body meeting
Name of Auditors and his address

Year of report and account

Returns submitted

- a) Working report signed by the President and the Secretary
- b) Audited statements of Accounts and Auditor's report

Date of election

Name Member No. Occupation Designation

- c) Particulars of the Governing Body and the Office bearers

Certified that the above particulars are true and the returns are submitted within one month from the General Body meeting. The relevant proceedings of the meeting are enclosed.

Secretary

President

