

# E-NEWSLETTER

## AN INSIGHT INTO ALL THE COMPLIANCES UNDER "THE WEST BENGAL SOCIETIES REGISTRATION ACT, 1961"

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E-Mail: [ashis@ngoenable.com](mailto:ashis@ngoenable.com)  
Contact No: 9038966010

### BRIEF BACKGROUND OF THE ACT

The West Bengal Societies Registration Act, 1961 is an Act passed under the West Bengal Legislature, which lays down provisions for the registration of those societies whose head office had to be situated in West Bengal. Before this Act, all such societies were registered under the Societies Registration Act, 1860. The Act came into force with effect from 01<sup>st</sup> April, 1963 vide Notification No. 1076 Com, dated 23<sup>rd</sup> March, 1963, published in the Calcutta Gazette.

### DEFINITION OF SOCIETY

A **society** can be said to be defined as an **association of seven or more persons** associated together for **achieving certain common objects** as defined in the Act.

### OBJECTS FOR FORMATION OF THE SOCIETY

The Act was implemented with the purpose of:

- Promotion of literature, arts, science or religion;
- Any charitable activities including care or relief of orphans, or of aged, sick, helpless or indigent persons;
- Alleviation of the sufferings of animals;
- The promotion or diffusion of useful knowledge;
- The establishment and maintenance of libraries or reading rooms for the members or for the public;
- Dissemination of social, political or economic education
- The collection and preservation of manuscripts, paintings, sculptures, work of art, antiquities, natural history specimens, mechanical and scientific instruments and designs
- Any other object as may be notified by the State Government as being beneficial to the public at large or to section of the public.

### DISCUSSION ON VARIOUS COMPLIANCES TO BE ADHERED UNDER THE ACT

#### FILING OF ALTERATION TO MEMORANDUM OF ASSOCIATION

The alteration to MOA can only be made with:

- Prior permission of Registrar** in writing. The copy of alteration should be filed **within 30 days** of such alteration; and
- Approval of atleast 3/4<sup>th</sup> of the members** of the society.

The alteration shall come into force w.e.f. the date of intimation received by the society, from the Registrar.

#### MAINTAINING REGISTER OF MEMBERS

Every society should **maintain at its registered office, a register of its members** containing the following particulars:

- the name and address of each member
- the date on which the member was admitted
- the date on which a member ceased to be such

**The entries** of such admission of a member or cessation of membership **should be made within 15 days** of such change, failing which the officer in default shall be punishable with fine extending upto Rs. 20 per day during which the contravention continues.

## MAINTAINING BOOK OF ACCOUNTS AND AUDIT

Every society should **maintain at its registered office, proper books of accounts** containing the following details:

- a) All sums of **money received** and the source thereof and all sums of **money expended** by the society, along **with the objects or purpose** for which such money was spent.
- b) The **assets and liabilities** of the society.

Moreover, such **accounts have to be audited once in every year** by a duly qualified auditor who needs to submit the audit report along with balance sheet depicting the exact financial affairs of the society.

## CONDUCTING ANNUAL GENERAL MEETING (AGM)

Every society is required to **hold an annual general meeting atleast once in every year** and a gap of more than 15 months should not be there between two successive annual general meetings. Usually the regulations governing the meeting are laid down in the bye-laws of the Society but certain important points should be kept in mind, while formulating the bye-laws:

- a) The **notice stating the place, date and hour of the meeting** together with a statement of business to be transacted **should be sent to every member** at least 15 days (or as specified in the bye-laws) before the date of meeting. However, any accidental omission to give notice to any member or non-receipt of the notice by any member shall not invalidate the proceedings of the meeting.
- b) The **chairman of the meeting shall** maintain the order and shall **control and conduct the proceedings** in a manner conducive to expeditious and satisfactory disposal of business.
- c) **The quorum of the meeting** shall be as laid down in the regulations of the society, which is usually a percentage of the total number of members as on the date of the issue of notice.
- d) Every **resolution shall be decided by the majority of votes** of members as laid down in the bye-laws of the society.
- e) The **minutes book should be maintained** where the proceedings of the meetings needs to be entered and signed by the chairman which shall serve as an evidence of such proceedings.

## CONDUCTING GOVERNING BODY MEETINGS

Every society is also required to hold governing body meetings from time to time, whenever required, to decide upon certain transactions or to take certain decisions as may be necessary and expedient for the day-to-day administration. The procedure, timelines, period of notice and quorum etc.. for such meetings shall also be something similar to above as laid down in the bye-laws of the society.

## SUBMISSION OF ANNUAL RETURN AND RELATED DOCUMENTS

Every society has to **submit the annual return** in the prescribed form (Form VI) with the Registrar, **within 30 days after holding the AGM**, along with the following documents:

- a) **a list of Governing Body members**, President, Secretary and other office bearers of the Society containing the particulars such as their names, addresses and occupations.
- b) **the annual report of the activities/workings** carried out by the Society during the year
- c) **a copy** each of the **balance sheet** and **the auditor's report** duly certified by the auditor

**All the above documents should also be certified both by the President and Secretary of the Society.**