

I ɔa yæg

sswaAaeka inymn ¼iÇpra sepiZcm bgal ½

A» 83 istMbr '02 ¼) rvl '03 mekaizt½

#s A» me

f=i jk	1
mYkj insk	1
if'pe cakry	3

bl vad ds fy, 'kks'k djs l e; iR; d jkT; l s uohure l akks/kr vf/kfu; e iklr djuk cMk dBu dk; Z fl) gmk gA vr% dkbZ Hkh egRoimZ fu.kZ yus l s i wZ -i; k bl vad ea nh xbz tkudkj dh i u% i f'V dj yA



f=i jk

[l ½Fkkvka dk ifthdj .k vf/kfu; e] 1860(jkT; }kj k l akks/kr (Societies Registration Act, 1860; as ammended by state)]

ifthdj .k

ifthdj .k ds fy, l ½Fkk dks vius l æe&Kki u¹ rFkk fu; e&fofu; e² dh i æf.kr ifrfyfi ¼50 #i; s 'kq'd ds l kfk½ l ½Fkkvka ds ifftdkf/kdkjh ds ikl tek djokuh gkax ¼/kkj k&3¼A



ifjorü& vki l ½Fkk ds m½s; ka ea ifjorü dj l drs gA ; k fdl h n½ jh l ½Fkk ds l kfk foy; Hkh dj l drs gA ijUrq , d k djus ds fy, vki dks egkfudk; ds l nL; ka dh nks xkfs" B; ka dk vk; kst u , d ekg ds vUrjky ij djuk gksckA bl ifjorü ds fy, de l s de 3@5 ¼60 %½ l nL; ka dk l eFkZu iklr djuk vfuok; Z gA ¼/kkj k&12¼A

'kl h fudk; ³ dh l nL; & l ph& ; g l ph iR; d o" kq okf" kZd egkl Hkk⁴ gksus ds 14 fnuka ds

¹ eBkj S Me vkQ , l kfi , 'ku
² : Yl , .M j xyskul
³ xofuk ckWh
⁴ tujy ehVax

vUnj] l ½Fkkvka ds ifftdkf/kdkjh ds ikl tek djokuh pkfg, A ; fn okf" kZd l Hkk ugha gksh gks rks bl l ph dks tuojh ea tek djok, j (/kkj k&4)A

yçkk l EcU/kh iko/kku& bl vf/kfu; e ea [kkrka l s l EcU/kr dkbZ fo' ksk iko/kku ugha gA

fo?kVu& ; fn l ½Fkk dh , d fo' ksk l Hkk ea mi l Fkr egk&fudk; ⁵ ds l nL; ka ea l s de l s de 3@5 ¼60 %½ l nL; l eFkZu dja rks l ½Fkk dk fo?kVu l EHko gS (/kkj k&13)A ; fn l ½Fkk ea l jdkj dh l nL; rkj ; ksnku] ; k vfHk: fp gS vFkok l jdkj l ½Fkk l s l Ec) gS rks fo?kVu l s i wZ l jdkj dh Loh-fr iklr djuk vfuok; Z gA

fdUrj l jdkj Lo; a u rks l ½Fkk dks fo?kVr djus dk vknsk ns l drh gS vç uk gh l ½Fkk dks vius vf/kdkj ea dj l drh gA

fo?kVu ij l Ei fYk dk fui Vjk% fo?kVu ds l e; fdl h l ½Fkk dh l Ei fYk ml ds l nL; k⁶ ds chp forfjr ugha dh tk l drhA l Hkh nkf; Roka vç . kka ds Hkqrku ds ckn cph gPZ l Ei fYk dks l ½Fkk ds 3@5 ¼60 %½ l nL; fdl h n½ jh l ½Fkk dks nus dk fu.kZ ys l drs gA ¼/kkj k&14¼A

vU; iko/kku& , d #i; k 'kq'd n½ j dkbZ Hkh 0; fDr l ½Fkk ds iyçkka dks nçk l drk gA bu iyçkka dh ifrfyfi ⁷ Hkh iklr dh tk l drh gS ¼/kkj k&19¼A

mYkj insk

[l ½Fkkvka dk ifthdj .k vf/kfu; e] 1860(l ½Fkkvka dk ifthdj .k ¼mYkj insk l akks/ku½ vf/kfu; e] 2000 ds }kj k l akks/kr {Societies Registration Act, 1860; as ammended by The Societies Registration (Uttar Pradesh Amendment) Act, 2000}]

⁵ tujy ckWh
⁶ ; g fu; e l a Dr l dU/k ¼tkW .V LVkK½ dEi uh ds : i ea cuh l ½Fkkvka ij ykxw ugha gksckA orEku ifjosk ea l a Dr l dU/k dEi fu; k; dny dEi uh vf/kfu; e 1956 ds vUrXr-gh cukBz tk l drh gA vr% ; g iko/kku i Hkkogh u gks x; k gA
⁷ ifthdkf/kdkjh }kj k i æf.kr

ifthdj.k ifthdj.k ds fy, l ðFkk dks vius l æ&Kkiu rFkk fu; e&fofu; e dh iæf.kr ifrfyfi] rFkk l ðFkk ds ifth-r dk; kÿ; dk irk ¼1]000 #i; s 'kÿ'd ds l kFk½ l ðFkkvka ds ifftdkf/kdkjh ds ikl tek djokuh gkæh ¼/kkj k&3¼A

uohudj.k /kkj k&3 ds vUrxr fuxr ¼b'; ¼ fd; k x; k ifthdj.k iæ.k.ki = 5 o"ka ds fy, o8k gsrk gA



bl iæ.k.ki = dh vof/k l ekr gkus ds 1 eghus ds vUnj , d vkonu ¼200 #i; s 'kÿ'd ds l kFk½ ifftdkf/kdkjh ds ikl tek djds vki vius iæ.k.ki = dk uohudj.k djok l drs gA

; fn iæ.k.ki = dh vof/k l ekr gkus dh frfFk l s , d o"z rd uohudj.k ds fy, vkonu u fd; k tk;] rks l ðFkk dks vifth-r l ðFkk ekuk tk; xkA bl fLFkr⁸ ea ifftdkf/kdkjh iæ.k.ki = ds uohudj.k dh vkKk ¼400 #i; s n.M tek djus ij½ ns l drs gA

ifjorU vki l ðFkk ds mns; ka ea ifjorU dj l drs gA ; k fdl h nUjh l ðFkk ds l kFk foy; Hkh dj l drs gA ijUrq , d k djus ds fy, vki dks egkfudk; ds l nL; ka dh nks xkf"B; ka⁹ dk vk; kstu djuk gæck vS ml es miLFkr 3@5 ¼60 %½ l nL; ka dk l eFkU iklr djuk vfuok; l gS ¼/kkj k&12¼A

ifftdkf/kdkjh dh fyf[kr iokUæfr l s l ðFkk vius , d egkl Hkk ea nk&frgkbl ¼66 %½ cgæfr l s uke ifjorU dk iLrko ikfjr dj l drh gS ¼/kkj k&1¼, ¼A

'kkl h&fudk; dh l nL; l ph& ; g l ph iR; d o"z okf"kd egkl Hkk ds l eki u ds 14 fnuka ds vUnj l ðFkkvka ds ifftdkf/kdkjh ds ikl

tek djokuh pkfg, A ; fn okf"kd l Hkk ugha gsrh gks rks bl l ph dks tuojh ea tek djok; ¼/kkj k&4¼A ; fn izU/ku&fudk; ds l nL; ka dk puo ; g l ph tek djus ds ckn gsrk gS rks bl l ph ij ijkus l nL; ka ds ifrgLrk{kj vfuok; l gA

bl l ph ds l kFk l æ&Kkiu rFkk fu; e&fofu; e dk uohure l æ&kr , oa iæf.kr¹⁰ ifrfyfi Hkh tek djokuh gkæhA

fu; e&fofu; e vFkok l ðFkk ds irs ea ifjorU dk fooj.k¹¹ 30 fnuka ds vUnj ifftdkf/kdkjh ds ikl tek djokuh gkæh ¼/kkj k&4&, ¼2¼A

y[k&l EcU/h iko/kku 'kkl h&fudk; ds l nL; ka dh l ph ds l kFk xr o"z ds rnyu&i = dh ifrfyfi Hkh ifftdkf/kdkjh ds ikl tek djokuh gkæh ¼/kkj k&4¼2¼A

fo?Wu& ; fn egkl Hkk ea miLFkr eg&fudk; ds l nL; ka ea l s de l s de 3@5 (60 %) l nL; l eFkU dja rks l ðFkk dk fo?Wu l EHko gS ¼/kkj k&13¼A ; fn l ðFkk ea ljdkj dh l nL; rk] ; ksnku] ; k vFhk: fp gS vFkok ljdkj l ðFkk l s l Ec) gS rks fo?Wu l s iwoz ljdkj dh Loh-fr iklr djuk vfuok; l gA

fdUrj ljdkj Lo; a u rks l ðFkk dks fo?WVr djus dk vkns'k ns l drh gS vS uk gh l ðFkk dks vius vf/kdkj ea dj l drh gA

ifftdkf/kdkjh }kj fo?Wu& ; fn /kkj k&13&ch¹² ea crk; s x, dksl Hkh dkj.k fo|eku gkæ rks ifftdkf/kdkjh l ðFkk dks , d 'dkj.k crkvks l pu' Hkst l drs gA ¼/kkj k&13&, ¼A ; fn ifftdkf/kdkjh l ðFkk ds mUkj l s l UrqV ugha gsrk gS rks og /kkj k&13&ch ds vUrxr l ðFkk ds fo?WV ds fy, U; k; ky; ea vkonu dj l drs gA

U; k; ky; }kj fo?Wu& U; k; ky; Hkh fuEufyf[kr ifjLFkr; ka ea l ðFkk ds fo?WV dk vkns'k ns l drk gS ¼/kkj k 13&ch½ %&

- vf/kfu; e ; k fu; eka ds fdl h Hkh iko/kku dk mYyæku gkus ij(; k
- l nL; ka dh l æ; k 7 l s de gks tkus ij(; k

⁸ ; fn mifr dkj.k fn[kk; k tk,

⁹ , d elg ds vUrxj ij

¹⁰ 'kkl h&fudk; ds de l s de rhu l nL; ka }kj k

¹¹ 'kkl h&fudk; ds de l s de rhu l nL; ka }kj k iæf.kr

¹² U; k; ky; }kj k fo?WV

- fujUrj rhu foUkh; o"lz rd l &Fkk ds fuf"Ø; jgus ij (; k
- l &Fkk ds vius nkf; Roka vksj ___kka ds Hkqrku djus ea vl eFkz gks tkus ij (; k
- vU; dkbZ Hkh dkj.k] tgl; l &Fkk dk fo?kVu gh mfor mik; gkA

fo?kVu ij l Ei fYk dk fui Vjk& fo?kVu ds l e; fdl h l &Fkk dh l Ei fYk ml ds l nL; ka¹³ ds chp forfjr ugha dh tk l drhA ijUrq fo?kVu ds l e; mifLFkr l &Fkk ds 3@5 ¼60 %½ l nL; l Ei fYk¹⁴ dks fdl h nuj h l &Fkk ; k ljdkj dks nus dk fu.kz ys l drs gñ ¼kkj k&14 o 14&, ¼A

vU; iko/kku& 50 #i ; k 'kq'd nclj dkbZ Hkh 0; fDr l &Fkk ds iys[kka dks nq[k l drk gA bu iys[kka dh ifrfyfi¹⁵ Hkh iklr dh tk l drh gñ ¼kkj k&19¼A

if'pe cakry

[if'pe cakry l &Fkkvka dk ifthdj.k vf/kfu; e] 1961 (The West Bengal Societies Registration Act, 1961)]

ifthdj.k&

ifthdj.k ds fy, l &Fkk dks vius l æ&Kkiu rFkk fu; e&fofu; e dh iækf.kr ifrfyfi ¼150 #i ; s 'kq'd ds l kFk½



l &Fkkvka ds iftdkf/kdkjh¹⁶ ds ikl tek djokuh gkxh ¼kkj k&3¼A ; fn iftdkf/kdkjh l &Fkk dk ifthdj.k djus l s euk djrs gñ rks l &Fkk bl fu.kz ds fo#)] jkT; ljdkj ds ikl iujkonu dj l drh gA

¹³ ; g fu; e l a Dr Ldu/k ¼tW . V LVW½ dEi uh ds : i ea cuh l &Fkkvka ij ykxw ugha gkxkA oræku ifjosk ea l a Dr Ldu/k dEi fu; k; dpy dEi uh vf/kfu; e 1956 ds vUrxr gh cukbZ tk l drh gA vr% ; g iko/kku i Hkkoghu gks x; k gA

¹⁴ l Hkh nkf; Roka vksj ___kka ds Hkqrku ds ckn

¹⁵ iftdkf/kdkjh }kjk iækf.kr

¹⁶ gea lFkku dh tkudkj h ugha gA

ifjorU& vki l &Fkk ds mns ; ka ea ifjorU dj l drs gñ ; k fdl h nuj h l &Fkk ds l kFk foy; Hkh dj l drs gA ijUrq , d k djus ds fy, vki dks iftdkf/kdkjh l s imoz mfor yuh gkxhA ml ds i'pkr- vki dks egk&fudk; ds l nL; ka dh nks xk" B; ka dk vk; kstu djokuk gkxk ¼kkj k&8]12¼A l æ&Kkiu rFkk fu; e&fofu; e ea fd; s x; s iR; d ifjorU dks 30 fnuka ds vUnj iftdkf/kdkjh ds ikl tek djokuk gkxkA

; fn jkT; ljdkj dks l &Fkk dk uke fdl h vU; ifth-r l &Fkk ds uke ds l e: i yxs rks og l &Fkk dks uke ifjorU djus dk vknsk ns l drh gA bl vknsk ds 3 eghus ds vUnj l &Fkk dks viuk uke ifjorU dj yuh gkxk ¼kkj k&11¼A

'kkl h&fudk; dh l nL; l ph& ; g l ph iR; d o"q okf"kd egkl Hkk ds l ekiu ds 30 fnuka ds vUnj l &Fkkvka ds iftdkf/kdkjh ds ikl tek djokuh pkfg, ¼kkj k&17¼A

'kkl h&fudk; dks l &Fkk ds xr o"lz ds dk; ka dk , d okf"kd ifronu Hkh tek djokuk gkxkA okf"kd ifronu vksj l nL; l ph l &Fkk ds v/; {k vksj l po }kjk iækf.kr gkuh pkfg, A

'kkl h&fudk; dh l nL; rk ea gq fdl h Hkh ifjorU dk foj.k 30 fnuka ds vUnj iftdkf/kdkjh dks tek djokuk gkxkA

y[k&l EcU/kh iko/kku& l &Fkk dks mfor cgh& [kkrs vius ifth-r dk; ky; ea j [kus gkxkA iR; d o"q cgh& [kkrka dk vds{k.k (vkmMV) , d ; kx; 'kkl if=r y[kkdkj ¼pkVMZ vdkm. VS V¼ vFkok iftdkf/kdkjh }kjk vuæksnr dkbZ vU; 0; fDr l s djkuh pkfg, ¼kkj k&15¼A 'kkl h&fudk; dh l nL; l ph ds l kFk vds{k.k ifronu , oa ryu&i = dh ifrfyfi Hkh tek djokuh pkfg, A

l nL; ka }kjk fo?kVu& ; fn fdl h fo'kks egkl Hkk ea mifLFkr egk&fudk; ds l nL; ka ea l s de l s de rhu&pkfkbZ (75 %) l nL; l eFkZu dja rks l &Fkk dk fo?kVu l EHko gS ¼kkj k&13¼A ; fn l &Fkk ea ljdkj dh l nL; rk] ; ksnku ; k vfhk: fp gñ vFkok ljdkj l &Fkk l s l Ec) gS rks fo?kVu l s imoz ljdkj dh LohNfr iklr djok vfuok; Z gA

fdUrq ljdkj Lo; a u rks l &Fkk dks fo?kVr djus dk vknsk ns l drh gS vksj uk gh l &Fkk dks vius vf/kdkj ea dj l drh gA

iftdkf/kdkjh }kjk fo?kVu& ; fn iftdkf/kdkjh ; g ekurs gñ fd l &Fkk dk dk; Z vFkok izU/ku Bhd izdkj l s ugha gks jgk gñ rks

og I ðFkk dks , d 'dkj .k&crkvks I puK' Hkst I drs gð ¼/kkj k&26¼A vxj i ffdtkf/kdkjh I ðFkk ds mÜkj I s I UrqV ugha gkrs gð rks og /kkjk 25 ds vUrxr I ðFkk ds fo?kVu ds fy, U; k; ky; ea vkonu dj I drs gð

U; k; ky; }kjk fo?kVu& U; k; ky; Hkh fuEufyf[kr ekeyka ea I ðFkk ds fo?kVu dk vknsk ns I drk gð ¼/kkj k&25½ %&

- vf/kfu; e ; k fu; e ds fdl h Hkh i ko/kku dk mYyaaku gkus ij (; k
- I nL; ka dh I ð; k 7 I s de gks tkus ij (; k
- fujUrj yxkrkj rhu foÜkh; o"Kz rd I ðFkk ds fuf"Ø; jgus ij (; k
- I ðFkk }kjk vius nkf; Roka vkj ___ kka ds Hkqrku djus ea vl eFkz gks tkus ij (; k
- vU; dkbZ Hkh dkj .k] tgi I ðFkk dk fo?kVu gh mfr m; k; gka

fo?kVu ij I Ei fYk dk fui Vkj& fo?kVu ds I e; fdl h I ðFkk dh I Ei fYk ml ds I nL; ka ds chp forfjr ugha dh tk I drhA fdlUrj I ðFkk ds fo?kVu ds I e; mi fLFkr rhu&pk&kkbz (75 %) I nL; bl I Ei fÜk¹⁷ dks fdl h ni jh I ðFkk dks nus djus dk fu. kZ ys I drs gð ¼/kkj k&27¼A

; fn fo?kVu U; k; ky; ds vknsk ij gkrs gð rks U; k; ky; Hkh I Hkh nkf; Roka vkj ___ kka ds Hkqrku ds ckn I ðFkk dh cph gpbZ I Ei fYk fdl h ni jh I ðFkk dks nus dk fu. kZ ys I drk gð



vU; i ko/kku& i Fke o"Kz ds fy; s nks #i ; s rFkk i R; d vfrfj Dr o"Kz ds fy; s , d #i ; k 'kYd ndj dkbZ Hkh O; fDr I ðFkk ds iys[kka dks nqk I drk gð bu iys[kka dh i ffdtkf/kdkjh }kjk i ækf.kr i frfyfi Hkh i kr dh tk I drh gð ¼/kkj k&29¼A

I EcfU/kr yq[kk-; kx &

01% I ðFkk] U; k; ; k dEi uh
 60% Lkð.Fkkvka dk fu; eu & vU/kz i ns k I s fnyh rd
 62% i at h-r Lkð.Fkk & 1
 78% Lkð.Fkkvka dk fu; eu & xqtjkr I s tEew , oa d'ehj rd
 79% Lkð.Fkkvka dk fu; eu & dukWd I s djy rd

80% Lkð.Fkkvka dk fu; eu & e/; i ns k I s eñky; rd
 81% Lkð.Fkkvka dk fu; eu & fetkj e I s i at k rd
 82% Lkð.Fkkvka dk fu; eu & jktLFkku I s rfeyukMq rd

I ða: yag Kya hE- 'mank ihNdi kaaz' ke Anisar yag ke km se km 40 AwR hadte hE gi[t me yag ka AwR hE che sOyaAae kae j afna, AaXyaiTmk ep se yag ka AwR tpSya Awva saxna hada hE i ImNgvl ita me Egvan i i ke [ne in: kam kmR kae yag btaya hE I ða kmR me yh tinæ Éav ATyNt mhTvp[R hE yid I ðakar I ða il one Aaf yag I ganeme yag] I kl icNta n kræ tae AvZy hl sSwaAae ke I ða-j ða me sUkar haga, I ða: yag ka yhl %Tzy hE

I ða: yag kl ihNdi kSi hae- #s iv; y pr ghn sae-ivcar ke %prant yh in: k; R inkI a ik j ha- tk sMÉv hae zil Éa; a Aaf vtñl (Spil ¼) ka àyag ikya j aye Awa! Any Éa; aAae se il ye zBdae ka àyag km-se km hae hmara manna hE ik #sse hmarl Aaf paQkae kl Éa; a-] mta ka ivkas haga, #s is i ant kae n manne se AaGl (Aqj I) Éa; a kl j ae ddbza hE hE vb sbkae ividt hE AaGl Éa; a me Aal Syvz (Awva A} anvz) ANY Éa; aAae se zBd sixe Aayat kr il ye gye #sse AaGl zBdae kl g[na me ivStar tae hAa prntu %nke AwR %Ccar[Aaf vtñl kl j iql taye bFtl gyl; #nkæ sil Hane me ramn il ip ke slimt v[a] r (26) svlva Asmwr rhe hE #sil ye AaGl Éa; a ke il ye bfe- bfe zBd- kaaz bnane pfe hE saÉagy sei hNdi AEI tk #n dae aese samalyt> mkt rhl hE Aaza hE ik hmara yh] ð ayas ihNdi kl girma bnayeronemeikiAt æshayk haga,

I ða: yag hr mah akaizt hada hE #smæ j n- swl sSwaAae ke inymn v I ða à[al I se sMbilxt iv; yaæpr ccar kl j atl hE yh iviÉNn j n- swl sSwaAae datvy sSwaAae v Aæ] [àit: Qanae (Aaf f) m] me l gÉg 1200 vyi´ yaæ kae ivtirt ikya j ata hE **I ða: yag** ke àTyipadn ya pnivtr[kae Akæ%{q@f #i{fya àaaisiht krta hE yid @sa AVyvsaiyk %Tzy se ikya j æ @v- #nke oad kae AiÉsvlkar ikya j æ,

AaGl Éa; a me I ða: yag - This issue of Lekha-Yog is available in English as **AccountAble**.

I ða: yag ka vaÉ-Svèp - **I ða: yag** ke sÉl pirane Aæ ke AaGl sSkR[(AccountAble) hmara vaÉ-Swl www.AccountAid.net pr %pl Bx hE #nka ihNdi vaÉ-Svèp kD smy pZcat æaapt hæ skga,

ivix-VyaOya - yha-pr %Ll tot ivix kl VyaOya saxar[j ankarl htu kl gyl hE At> inveln hE ik kaS ÉI mhTvp[R in[by I ne se pWR Apne pramz ðata Aae se sMmit I el æ

pCacar - Aapke àZnae Aaf sHavae ka Svagt hE hmara pta hE - Akæ%{q@f #i{fya, 55-bl, o{f sl, is i awl ivStar, nS idLI I- 110 014; dWÉa; - 011 - 2634 3128; dWÉa; /aitép ai; ka - 2634 6041; \$-æ -

accountaid@vsnl.com; accountaid@gmail.com

¹⁷ I Hkh nkf; Roka vkj ___ kka ds Hkqrku ds ckn

© AccountAid™ India macR 2003 \$Svl;)aLgn iv³m
svt #2059