

Registration of Association Regulations 1979

GN 50/1979

Regulations made by the Minister under section 38 of the Registration of Associations Act 1978

1. These regulations may be cited as the Registration of Association Regulations 1979.

2. In these regulations-

"Act" means the Registration of Associations Act.

3. For the purposes of section 2 of the Act, a large association shall be an association-

(a) whose membership as at the date of the last accounting period exceeds 200;

(b) the value of whose assets as at the date of the last accounting period exceeds 2 million rupees; or

(c) whose annual revenue during the two consecutive years immediately preceding the last accounting period exceeded 500,000 rupees.

Amended by [\[Act No. 3 of 2026\]](#)

4. The certificate of registration issued by the Registrar pursuant to section 8(1) of the Act shall be in the form set out in the First Schedule.

5. The register of members to be kept by every registered association under section 24(1) shall be in the form set out in the Second Schedule.

6. Every registered association shall keep a record of revenue, showing all the amounts of money paid by its members in the form of entrance fees and contributions and any other revenue it has received, in the form set out the Third Schedule.

7. (1) Every registered association shall keep a book of accounts showing all its receipts and payments.

(2) Every payment effected by a registered association, which exceeds 3,000 rupees, shall be made by cheque or any other electronic or digital mode of payment.

Amended by [\[Act No. 3 of 2026\]](#)

8. Every association shall keep its books, documents or records in English or French.

9. No person, other than a qualified accountant or a firm of qualified accountants or auditors, shall be appointed auditor of a large association in terms of its assets or revenue without the approval of the Registrar.

Amended by [\[Act No. 3 of 2026\]](#)

10. Repealed by [\[Act No. 9 of 2019\]](#)

Amended by [\[GN No. 88 of 1986\]](#)

11. Where the rules of a registered association provide for the payment of funeral benefits to its members and their dependents, the registered association shall keep an up-to-date register of all its members and their dependents who are entitled to such funeral benefits.

12. Repealed by [\[GN No. 88 of 1986\]](#)

13. The fees payable to the Registrar in respect of-

- (a) an application for the registration of an association;
- (b) a copy of a certificate of registration of an association;
- (c) a copy or extract of the annual return of a registered association submitted to the Registrar under section 23 of the Act,
- (d) a copy of the rules of a registered association; and
- (e) any other document relating to the registration of an association which is certified by the Registrar;

shall be those specified in the Fifth Schedule.

FIRST SCHEDULE
(regulation 4)

Certificate of Registration of Association

Regd. No

I hereby certify that the
has this day been registered under the provisions of the Registration of Associations Act 1978.

Dated this.....day of.....19.....

..... Registrar

SECOND SCHEDULE
(regulation 5)

Register of Members

Serial No.	Name	Address	Date of Birth	Date of payment of Subscription											
				Jan.	Feb.	Mar.	Apr.	May	June	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.

Amended by [\[GN No. 88 of 1986\]](#)

THIRD SCHEDULE
(regulation 6)
Record of Revenue

Total Amount paid	Entrance fees	Contribution	Any other payment (to be specified)
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FOURTH SCHEDULE
(regulation 10)
Statement of Receipts and Payments for the accounting

Period ending of 19

Amount of Cash in hand on 1st of 19 = Rs

Amount of Cash in Book on 1st of 19 = Rs

Total (1) = Rs

Subsidy received from Government = Rs

Contribution received = Rs

Entrance Fees received = Rs

Interest received = Rs

Donation received = Rs

Any other revenue = Rs

(Please mention names of items) = Rs

Total (2) = Rs

Total (1)+(2) = Rs

Deduct

Expenses incurred under the rules of the Association (to be specified in details)

A. 1. Funeral benefits =Rs

2. Salaries of Priests =Rs

3. Etc Etc =Rs

B. 1. Emoluments to employees =Rs

2. Allowances or Expenses
to officers =Rs

3. Administrative Expenses
including auditing fees =Rs

(to be specified in details)

Total (3) = Rs

Balance = Rs

Amount of cash in hand on 1st of 19...

Amount of cash in hand on 1st of 19...

Statement of Assets and Liabilities as at of 19...

ASSETS: Land and Buildings = Rs

Furniture and Fittings = Rs

Cash in hand = Rs

Cash in bank = Rs

Any other Assets = Rs
(Please mention names of items)

Total = Rs

Less Liabilities = Rs

(Please mention names
of items)

Association's Fund Total

(Assets less liabilities) = Rs

Signature of Treasurer

Date

We, the undersigned, having had access to all the books and accounts and having examined the foregoing return and verified the same with the accounts and vouchers relating thereto, sign the same as found to be correct and duly vouched.

Signature of Auditor/s

Amended by [\[GN No. 88 of 1986\]](#)

FIFTH SCHEDULE

(Regulation 13)

	Rs	cs
(i) Application for the registration of an association ...	600.00	
(ii) Copy of a certificate of registration of an association	150.00	
(iii) Copy or extract of the annual return of a registered association submitted to the Registrar under Section 23 of the Act a fee of 2 rupees per page plus	150.00	
(iv) Copy of the rules of a registered association a fee of 2 rupees per page of the rules plus	200.00	
(v) Any other document relating to the registration of an association which is certified by the Registrar a fee of 2 rupees per page plus	150.00	

Amended by [\[GN No. 16 of 2004\]](#); [\[GN No. 217 of 2012\]](#)