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Co-operative Societies Audit Manual 1

[CO-OPERATIVE AUDIT MANUAL

CHAPTER I I-1 INTRODUCTORY 1.

Background and objectives.

-Maharashtra has always been in the
forefront in the field of co-operation. Be
it simple agricultural credit societies,

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urban banks, housing or large

Edited Audit Manual - Maharashtra

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Since the Co-operative Housing Societies are included in Section 81 (1) (B) of the Maharashtra Co-operative Societies Act,

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1960, the audit of the said societies should have to be made themselves. It is obligatory to make audit from the panel auditors kept on the level of Divisional Joint Registrar, Co-operative Societies.

Co-operative Housing Society Manual - Responsibility of ...

1 [(1) (a) The Registrar shall audit, or

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cause to be audited at least once in each cooperative year, by a person authorised by him by general or special order in writing in this behalf the account of every society which has been given financial assistance including guarantee by the State Government, 2 [or Government undertakings, from time to time, and the accounts of the apex

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societies, State and District Level
Federal Societies, District Central Co-
operative Banks, Co-operative Sugar ...

Section 81 to 90 - Maharashtra Cooperative Societies Act 1960

Whereas the Commissioner, Co-
operation and Registrar, Co-operative
Societies, Maharashtra State, Pune has

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approved the model bye laws prepared for co-operative housing societies dt.2-4-2001 and power to determine maximum rate of the premium to be charged while transferring flat/gala in the co-operative housing societies are given to the Co ...

Manual for Co-operative Housing

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Societies in Maharashtra

Title: Online Auditor Enrolment : User
Manual Author: Abhishek Dubey Created
Date: 7/1/2014 5:42:06 PM

Online Auditor Enrolment : User Manual

Audit Manual for Audit in Coop Societies
in Kerala. SOFTWARE FOR AUDIT NOTES.

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1. AUDIT REPORT CREDIT Ver. 3.01 New.
(Software developed by Mr. Jayadevan
NM, Joint Registrar, Kozhikode, Mr.
Sivanandan AP, Asst. Director,
Malappuram Dt, and Mr. Haridas O,
Spl.Gr. Auditor, AD Off Manjeri) 2. Audit
Note of NON - CREDIT Societies Ver. 2.
New

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Audit Manual, Note & Forms | Sahakary | Website For ...

Department of Co-Operation Marketing
and Textiles, Maharashtra.

Auditor/Society Log In. User Name
Password ... New User Click Here Society
Registration User Manual Auditor
Registration User Manual Home Certified
Auditor Empanelment User Manual.

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Chartered Accountant - Cost Accountant
Auditor Empanelment User Manual.

Auditor/Society Log In - Maharashtra

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Section 79 (A) of the Maharashtra Co-
operative Societies Act, 1960. No.
SAGRUYO-2011/PRA.KRA. 360/14-SA, Co
operation, Marketing and Textile

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Department, Date 15th October, 2011
Directive to be given to all co-operative
Housing Societies in the Maharashtra
State Under section 79 (A) of the
Maharashtra Co-operative Societies Act,
1960. In respect of applying Co-
operative Housing Societies Manual...

79(A) Maharashtra Co-operative

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Housing Societies Manual ...

MAHARASHTRA CO-OPERATIVE
SOCIETIES ACT, 1960 (Maharashtra Act
No XXIV of 1961) {Received the assent
of the President on the 4th day of May
1961: Assent first published in the
Maharashtra Government Gazette, Part
IV, on the 9th day of May 1961}.
Amended by Mah As Amended by Mah

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As Amended by Mah 5 of 1962.

THE MAHARASHTRA CO-OPERATIVE SOCIETIES ACT, 1960

As per Rule No.49 of the Maharashtra State Co-operative Rules, 1961, it is very interesting to note that no bad debts can be written off unless they are certified as bad debts by the Auditor. Where no such

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requirement of law exists, the managing committee of the society must authorize the write-off.

Auditing - Audit of Co-Operative Societies - Tutorialspoint

Various Laws Applicable to Co-op. Societies. 1) The Maharashtra Co-op. Societies Act, 1960 (MCS Act) - having

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167 sections effective from 26/1/1962 and The Maharashtra Co-op. Societies Rules, 1961 - having 110 rules effective from 23/12/1963. or

Audit of Co-Operative Housing & Credit Societies in ...

To consider and adopt Auditor Report for the previous Co-operative Year. d). To

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receive from Committee the Annual Rectification Report and action . taken thereon. e). To place Annual Budget for next Financial Year for consideration. f). To appoint Statutory Auditor for next year from Govt. Panel list.

ACCOUNTING LEGAL AUDITING CO- OPERATIVE

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(1) (a) The Registrar shall audit, or cause to be audited, at least once in each co-operative year, by a person authorised by him by general or special order in writing in this behalf, the accounts of every society which has been given (financial assistance including guarantee by the State Government [or Government undertakings, from time to

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time, and the accounts of the apex societies.

AUDIT - The Maharashtra Co-Operative Societies Act 1960

Inclusion of following matters under Section 81(2) of the Maharashtra Co-operative Societies Act, 1960 is obligatory in the report of the Audit.

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Cash balance and investment and society's liability and valuation of property. If decision like unreasonable penalty, unjustifiable charging and charging excess charges in respect of transference fee/ non occupancy charges then the directions in ...

Co-operative Housing Society

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Manual - Matters to be ...

Pune, Maharashtra Sr no. Auditor Name
Auditor Type Assigned Audit Class
Application No. Recommendation For
Panel by DDR Empanelment at
Commissionerate Office 1 R.M.HAGIR &
CO Individual Chartered Accountant Firm
Grade A2 1194 Yes Reject 2 CA.Shamika
Mandar Sarpotdar Individual Chartered

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Accountant Firm Grade B1 1223 Yes
Accept 3 D.N.TONPE & CO ...

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