

## Maharashtra Co Operative Auditor Manual

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### Maharashtra Co Operative Auditor Manual

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, urban banks, housing or large

### Edited Audit Manual - Maharashtra

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

Online Auditor Enrolment : User Manual ONLINE AUDIT MANAGEMENT SYSTEM DEPARTMENT OF COOPERATION, MARKETING AND TEXTILES. ... mahasahakar.maharashtra.gov.in Detail Web Link ... Select Account Type as your Auditor Type b) Select Username ( simple and short as you

### ONLINE AUDIT MANAGEMENT SYSTEM - Maharashtra

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

1 [(1) (a) The Registrar shall audit, or 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 societies, State and District Level Federal Societies, District Central Co-operative Banks, Co-operative Sugar ...

### Section 81 to 90 - Maharashtra Cooperative Societies Act 1960

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

The Co-operative audit manual has been printed in one volume, which contains 12 Chapters and deals with the audit principles and practices. Different circulars of NABARD, RBI, provision of B.R. Act applicable to Co-operative Banks, etc. are also included in it.

### Co-Operative Audit Manual Index

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

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### □□□□□ □□□□□ □□□ ... - Maharashtra

In many states, viz., Maharashtra, West Bengal, Orissa, the co-operative societies are governed by specific state Acts. An auditor of a co-operative society should be familiar with the provisions of the particular Act governing the society under audit.

### Initial pages AAPE Vol[1]. II 1

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

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

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 As Amended by Mah 5 of 1962.

### 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. 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 Manual - Matters to be ...

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

### Auditing - Audit of Co-Operative Societies - Tutorialspoint

(a) a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949; (b) a person who holds a Government Diploma in co-operative accounts or a Government Diploma in co-operation and accountancy; or (c) a person who has served as an auditor in the Co-operative Department of the State Government, and whose name has been included by the Registrar in the panel of certified ...

### Chapter 7 - Maharashtra Cooperative Societies Rules 1961

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. Chartered Accountant - Cost Accountant Auditor Empanelment User Manual.

### Auditor/Society Log In - Maharashtra

Government Auditor means an employee of the Co-operation Department of the State, possessing the ... Maharashtra State Cooperative Sugar Industries Development Societies 25) Maharashtra State Coop. Cadre Federation and District Coop Cadre Board. ... addition to the Higher Diploma in Co-operative Management or the Diploma in Cooperative

**Empanelment of Auditors - [sahakarayukta.maharashtra.gov.in](http://sahakarayukta.maharashtra.gov.in)**

(1) This Act may be called the Maharashtra Co-operative Societies Act, 1960. (2) It extends to the whole of the State of Maharashtra. (3) It shall come into force on 22. 26th day of January 1962, vide G. N., C. and R.D.D. No. SCL. 1061/135-G, dated 24th January 1962. such date as the State Government may, by notification in the Official Gazette, appoint.

**Maharashtra Cooperative Societies Act 1960 Complete Act ...**

The milk cooperative has formed 15 societies comprising about 1,000 farmers who rear cows. "On average, we collect 12,000-13,000 litres of cow milk daily from farmers at a procurement price of ...

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