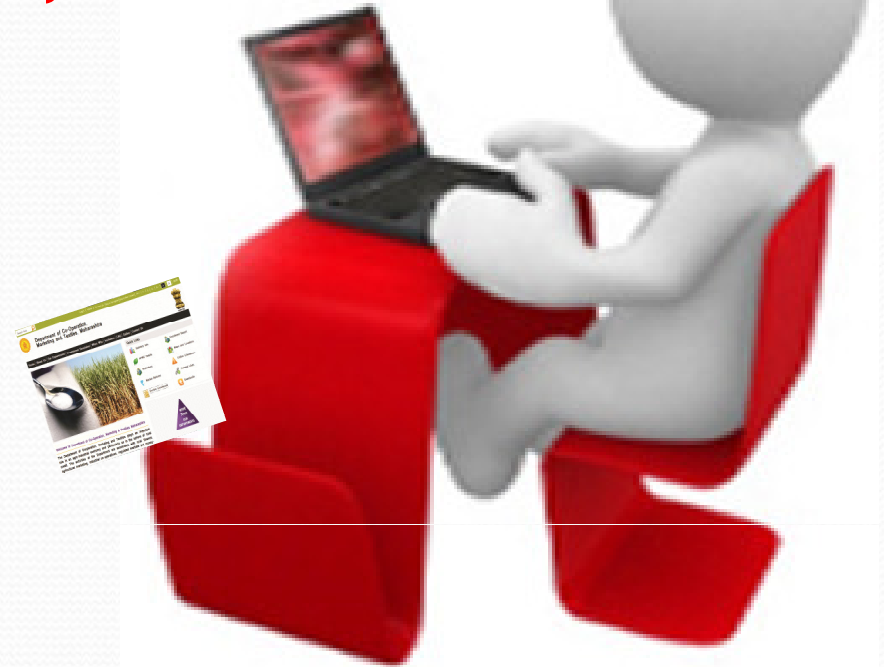




Department of Co-Operation, Marketing and Textiles, Maharashtra

Section 82

Audit Report, Rectification Report & Audit Fraud Report upload



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 Department of Co-Operation Marketing and Textiles, Maharashtra 

CLICK Society Selection

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Department of Co-Operation, Marketing and Textiles, Maharashtra



DASHBOARD

Society Selection

Society Filter

List of Interests

List of Accepted Societies

List of Approved Societies by Society

Srn.	Registration No.	Society Name	District	Taluka	Audit Class	Society Type	Audit Year	Order Generated	Audit Report	Detail
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1	BOM/GEN /854/1975	THE CUFFE PARADE PERSE POLICE PREMISES CHS LTD	Mumbai 1	Ward A	2	गृहनिर्माण संस्था(100 पेक्षा कमी सभासद असणाऱ्या)	2015-2016	Yes	No	View	Revoke
2	BOM/HSG /1828/1968	JAIKISMET CHS.SO.LTD.	Mumbai 1	Ward A	B	गृहनिर्माण संस्था(100 पेक्षा कमी सभासद असणाऱ्या)	2015-2016	Yes	No	View	Revoke
3	B-2153/1957	Bhaveswar Sadan CHS LTD	Mumbai 1	Ward G North	B	गृहनिर्माण संस्था(100 पेक्षा कमी सभासद असणाऱ्या)	2015-2016	Yes	No	View	Revoke

View : Bhaveswar Sadan CHS LTD

https://docmtapps.maharashtra.gov.in/Forms/SocietyReview.aspx?Review=301476&ReviewCreatedBy=bhaveshwarsadan&R=1&AuditYear=2015-2016

2015-2016 Yes No View

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5/13/2016

Society Details

Ba

Society Details **Society Details**

Registration Number	B-2153/1957	Registration Date	14/12/1957
Society Type	गृहनिर्माण संस्था(100 पेक्षा कमी सभासद असणाऱ्या)		
Society Name	Bhaveshwar Sadan CHS LTD		
Society Code	C0009	Society Class	C
Address	144/D		
Street	Moghul Lane		
Opposite	Behind Mahim Bazaar Post Office		
City	Mumbai 1	Taluka	Ward G North
Area	Dadar West	Pincode	400016

Other Contact Details

Mobile Number	9869848654	Landline Number	
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Society Member Profile



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Society Member Profile

Jurisdiction	For Society		
No. of Member	17	No. of Active Member	
No. of Dormant Member	6	No. of Units	17

Society Management Profile

Name of Chairman	Misses Aparna Potdar	Mobile Number	9869848654
Name of Secretary	Rajendra Pai	Mobile Number	9820329009
Name of Liquidator		Mobile Number	
No. of Committee Member	5	Last Election Date	
Tenure of the Managing Committee (Months)		Last AGM Date	07/09/2014
Last Audit Date	31/07/2014	Audit Year	2014
Audit Grade (As Per Last Audit)	B	Paid up Share Capital	4250.00
Registration Certificate	View		

Society Review

Society Member & Management Profile

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Registration Certificate [View](#)

Society Review			
Expressed On:	26/10/2015 19:10:48	Action Status:	Approve
Action Date:	26/10/2015 19:10:48	Action By:	Bhaveswar Sadan CHS LTD
Remark		Order Generated Date:	26/10/2015 19:11:53

Srn.	Particulars	Letter Date	Documents
1	Society Resolution / DDR Audit Order	26/10/2015 19:10:48	View
2	Auditor Consent Letter	26/10/2015 19:10:48	View
3	Generated Order	26/10/2015 19:11:53	View

Audit Register

Audit Detail			
Deposit	<input type="text"/>	Member Loan	<input type="text"/>

Audit Register

Audit Detail	
Deposite	<input type="text"/>
Government Aid	<input type="text"/>
Audit Start Date	<input type="text"/>
Submit Audit Report	<input type="button" value="Browse..."/> No file selected.
Rectification of Audit	
Submission of Rectification Report	<input type="button" value="Browse..."/> No file selected.

Submission Audit Report & Rectification Report

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Audit Fraud Detail

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Police Case No	<input type="text"/>	Police Case Submission Date
FIR No	<input type="text"/>	FIR Date
Information about Action	<input type="text"/>	

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Section 75 – Annual General Body Meeting

- (1) Every society, shall within a period of four months after the close of the financial year, get its books of accounts audited and within six months after the close of financial year to transact its business as may be provided in this Act, call the annual general body meeting of its members.

“Provided that, where such meeting is not called by the society, the Registrar or any officer authorised by him may call such meeting in the manner prescribed and that meeting shall be deemed to be a general body meeting duly called by the society,” and the Registrar may order that the expenditure incurred in calling such a meeting shall be paid out of the funds of the society or by such person or persons who, in the opinion of the Registrar, were responsible for the refusal or failure to convene the general meeting.

Section 75 – Annual General Body Meeting

- (2) At every annual general body meeting of a society, the committee shall lay before the society,-
- i. a statement showing the details of the loans, if any, given to any of the members of the committee or any member of the family of any committee member, including a society or firm or company of which such member or members of his family is a member, partner or director, as the case may be: the details of repayment of loan made during the preceding year and the amount outstanding and overdue at the end of what year;
 - ii. annual report of its activities;
 - iii. plan for disposal of surplus;
 - iv. list of amendments of the by-laws of the society, if any;
 - v. declaration regarding date and conduct of its election of its committee, when dues;

Section 75 – Annual General Body Meeting

2) At every annual general body meeting of a society, the committee shall lay before the society,-

vi. audit report of the preceding financial year;

vii. rectification report of earlier audit;

viii. annual budget for next year;

ix. any other information required by the Registrar in pursuance of any of the provisions of the Act and rules; and

x. such other business will be transacted as may be laid down in the by-laws and of which due notice has been given.

xi. declaration regarding date and conduct of its election of its committee, when dues;

Section 75 – Annual General Body Meeting

(2A) Every society shall, appoint an auditor or auditing firm from a panel approved by the State Government in this behalf in its annual general body meeting having such minimum qualifications and experience as laid down in section 81, for the current financial year and shall also file in the form of return to the Registrar, the name of the auditor appointed and his written consent for auditing the accounts of the society within a period of thirty days from the date of the annual general body meeting:

Provided that the same auditor shall not be appointed for more than three consecutive years by the annual general body meeting of the same society.

Section 75 – Annual General Body Meeting

- (3) There shall be attached to every balance sheet laid before the society in general meeting, a report by its committee, with respect to (a) the state of the society's affairs; (b) the amounts, if any, which, it proposes to carry to any reserve either in such balance sheet, or any specific balance sheet; and (c) the amounts, if any, which it recommends, should be paid by way of dividend, bonus or honoraria to honorary workers. The committee's report shall also deal with any changes, which have occurred during the year for which the accounts are made up, in the nature of the society's business. The committee's report shall be signed by its Chairman, or any other member authorised to sign on behalf of the committee.

Section 75 – Annual General Body Meeting

- (4) At every annual general body meeting the audited balance sheet, the audited profit and loss account, audit report of the preceding financial year submitted by the auditor appointed under section 81, rectification report of earlier audit and the committee's report shall be placed for adoption and such other business will be transacted as may be laid down in the by-laws, and of which due notice has been given.";

Section 75 – Annual General Body Meeting

- (5) If default is made, in calling a general body meeting within the period as the case may be, extended period, prescribed under sub-section (1), or in complying with sub-section (2)(2A), (3) or (4), the Registrar may by order, declare any officer or member of the committee whose duty it was to call such a meeting or comply with sub-section (2) (2A), (3) or (4) and who without reasonable excuse failed to comply with any of the aforesaid sub-sections disqualified for being elected and for being any officer or member of the committee for such period **not exceeding five years** as he may specify in such an order and, if the officer is a servant of the society, impose a penalty on him to pay an amount not exceeding **five thousand rupees**. Before making an order under this subsection, the Registrar shall give, or cause to be given, a reasonable opportunity to the person concerned of showing cause against the action proposed to be taken in regard to him.

Section 75 – Annual General Body Meeting

- (6) Any penalty imposed under sub-section (5) or under section 76, may be recovered in the manner provided by the Code of Criminal Procedure, 1973, for the recovery of fines imposed by a Magistrate, as if such fine was imposed by the Magistrate himself.

Section 82 – Rectification of defects in **accounts**

If the result of the audit held under the last preceding section discloses any defects in the working of a society **the society** shall **within three months from the date of audit report**, explain to the Registrar the defects, or the irregularities pointed out by the auditor, and take steps to rectify the defects and remedy irregularities and report to the Registrar the action taken by it there on **and place the same before the next general body meeting**. The Registrar may also make an order directing the society or its officers to take such action, as may be specified in the order to remedy the defects within the time specified therein.

Section 82 – Rectification of defects in **accounts**

If, the committee of a society fails to submit the audit rectification report to the Registrar and to the annual general body meeting, all the members of the committee shall be deemed to have committed an offence under section 146 and accordingly shall be liable for penalty as provided in section 147. Where the society concerned is a member of a federal society, such order of imposition of penalty shall be made after consulting the State federal society concerned:

Section 82 – Rectification of defects in **accounts**

Provided that, the Registrar or the person authorised by him shall scrutinise the audit rectification report accordingly and inform the society about such report **within six months** from the date of receipt thereof:

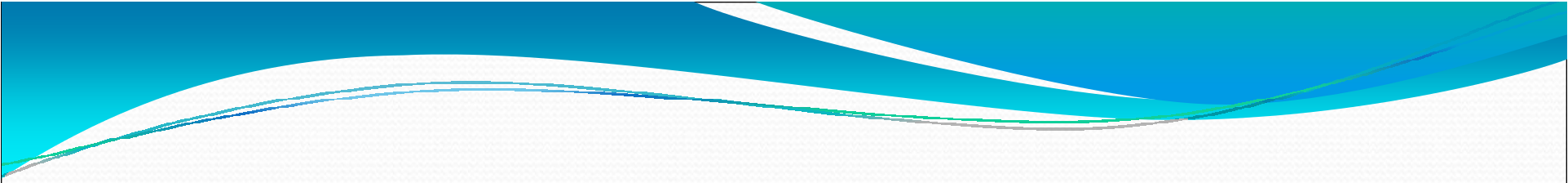
Provided further that it shall be the responsibility of **the auditor** concerned to offer his remarks on the rectification report of the society, itemwise, **till entire rectification** is made by the society **and submit** his report to the Registrar.

**Regarding Audit Report, Acceptance
of Rectification Report & Ensure of
Rectification Report to be made by
the District Special Auditor on behalf
of the Registrar Office of the Commissioner
Co-operation & Registrar Co-operative societies,
Maharashtra, Pune.
Dated 22.08.2015**

Circular

Administration/ Section 81 (1) (G), 82/ Circular/ 254 /2015

Incidental to the subject mentioned above the orders and directives issued by this office circular no. 444 dated 30/04/2014 revoke by this circular. under section 81(1)(A) of the Maharashtra Cooperative Societies Act, 1960 the society shall make audit of its account at least one in the every financial year and where society will not appoint auditor by the resolution or where society will not make audit in the prescribed period, in such situation under the proviso, the concern registrar of the society should have to make appointment of the eligible auditor from the panel by order for the audit of the society.



It has been order by this circular that the district wise concern district special auditor, class 1 shall undertake expected following work under section 81 (1) (G).

I. Acceptance of Audit Report & Further Action on it:-

- A.Appointment of CA firms, CA, Certified Auditors & Department Auditors
- B.Review of the Audit Working:-

II. Acceptance of Rectification Report and further Action on it:-

There is provision of rectification in the audit report under section 82. It has come to notice that considering rectification report received on large scale and further action on it is very less in proportion. Since rectification fulfillment has not done in time the same faults being continued in the next financial year. This matter will affect societies and members economical & social interest. Further recurring of the same faults the societies become weaker financially. It is necessary to take attention on the rectification in the report timely. Acceptance of the district wise rectification report behalf of the registrar under section 82 and to take further action on it should be done by the District Special Auditor.

A. Acceptance of Rectification Report and peruse for to receive Rectification Report:-

1. The District Special Auditor by taking completion of audit and by making factual relative rectification of faults in the received audit report will confirm that the concern society has submitted the rectification report in prescribed O form to the concern CA firms, CA, Certified Auditors and Auditors of the department for entering remarks.

The concern auditor after entering supplementary rectification appropriate remarks, the District Special Auditor shall received this audit within 3 months and submit to the concern registrar with the list faults not rectified.

A. Acceptance of Rectification Report and peruse for to receive Rectification Report:-

2. The concern CA firms, CA, Certified Auditors and Auditors of the department after preparing rectification report shall submit its report by entering its remark on the receive rectification report to the District Special Auditor. The District Special Auditor shall submit the list of those societies and auditors who have not submitted rectification report to the concern registrar for further action.
3. The societies has to make rectification as per direction issued by the concern registrar and the District Special Auditor shall have to received the re-verification report by taking remark of the concern auditor and the same should have to be submitted again to the concern registrar.

A. Acceptance of Rectification Report and peruse for to receive Rectification Report:-

4. Since it is the responsibility of the concern auditor to give matter wise remarks on the rectification report till society is not making all rectification in the audit report of the society and to submit his report to the District Special Auditor behalf of the registrar.
5. If society is default in making correction in the rectification report revert through the audit report or as per guidance of the registrar then the District Special Auditor shall submit proposal to the concern registrar under section 87(4) in respect of making rectification. The concern registrar shall take measures for doing rectification of the proposed societies. Expenses incurred on such measures shall be recover from one or many officers

A. Acceptance of Rectification Report and peruse for to receive Rectification Report:-

6. Those societies who shall not submit rectification report then it shall be deemed that all committee members have make and offence under section 146 and the District Special Auditor shall submit society wise proposal provided to the provision that such societies are eligible for penalty under section 147 to the concern registrar. Accordingly the concern registrar shall take further action under section 146, 147 & 148.
7. The District Special Auditor shall submit society wise monthly information regarding working of acceptance of district wise rectification report and further action on it in the statement 1(B) & 1(C) attaché herewith to the district deputy registrar.

A. Acceptance of Rectification Report and peruse for to receive Rectification Report:-

8. The District Special Auditor in whose the state level and division level societies head quarter falls shall submit acceptance of rectification report mention above in sr. no. 1 to 6 and further action on it, supplementary information on it, report and proposal to the commissioner cooperation and registrar and also to the Divisional Joint Registrar with societies work of operation wise.

A. Acceptance of Rectification Report and peruse for to receive Rectification Report:-

Therefore subject to the said circular and as per directives the concern district special auditor has to make working like acceptance of audit report and rectification report and incidental work with the help of Taluka Auditors. The district wise district deputy registrar and district special auditor shall have to make said working with coordination. The concern assistant registrar and Taluka Auditor shall submit review of the audit and rectification in their Taluka to the district deputy registrar and their District special auditor with joint signature up to the third date of the every month. Similarly District Deputy Registrar and District Special Audit department shall submit audit and rectification review on the state level with their joint signature up to the fifth date of every month in the five statements as sr. no. 1(A), 1(B), 1(C) & 2(A) 2(B). Since it is the prime responsibility of the Registrar even though acceptance of audit report, rectification report and determination of audit rectification report of all society is done by the District Special Auditor behalf of the Registrar, to take action subject to the said circular and suggestion shall be the responsibility of the concern district deputy registrar



Presented by:

CA Ramesh Prabhu

F.C.A., CISA(USA)

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THANK YOU

