

# **Online Society Enrollment Application**

## **Online Society Enrolment Module**

### **Online Society Enrollment:**

Department of Cooperation, Marketing and Textiles conceptualized online society enrollment with objective to provide all registered cooperative societies an electronic platform to furnish the relevant information online. Cooperative Societies are encouraged to maintain society online profile by its management committee to provide the key information to the administration for better decision making for policy formulation.

### **They key benefits are as follows:**

- Reduce the society members foot falls at Registrar's Office.
- More convenient platform to furnish information to the Registrar
- Reduce the cost of society management
- Reduce the efforts of our Officers in collecting, validating and aggregating the data.
- Ensure Transparency by making this information public.
- Accessible, available and affordable service

### **Cooperative Societies need to provide following key information online:**

- Cooperative Society Name
- Cooperative Society Registration Number
- Cooperative Society Type
- Cooperative Society Member Count
- Cooperative Society Address
- Cooperative Society Management Committee Details
- Cooperative Society Audit Information
- Cooperative Society Election Information
- Cooperative Society Share Capital.
- Cooperative Society Registration Certificate.

To fill the following information cooperative society need to create an account on our Department portal. While creating society account management Committee also need to use the official email Id for all communication purpose in future.

Once information is submitted online by the cooperative society, concerned registrar needs to validate the accounts online in order to ensure the validity and integrity of information submitted.

# Online Society Validation Module

## Online Society Validation Module

Department of Cooperation, Marketing and Textiles has provided the platform to all the Registrars to validate the information submitted by cooperative society. Cooperative Society management committee provides the required information online along with issues registration certificate online. Concerned Registrars need to validate the society account by physical verification of information and documents submitted by cooperative society management committee.

Concerned Registrar would be able to validate the cooperative under his/her jurisdiction through his account. For example : Deputy/Assistant Registrar for Ward A-Mumbai would be able to validate cooperative societies online which falls under his jurisdiction i.e. society registered under Ward A through his account. He / She won't be able to validate the cooperative society which are under other registrar jurisdiction. Similarly, Deputy District Registrar can view and validate all the cooperative societies under his jurisdiction.

### **Registrar can validate the cooperative society with following status:**

- Pending: Registrar is yet to review the details submitted by cooperative societies.
- Approve: Registrar verified and found the information valid as submitted by Society.
- Reject: Registrar verified and found the information invalid as submitted by Society.
- Escalated: Registrar can escalate the decision to higher authority for further action.
- Information Requested: Registrar is not satisfied with the information submitted online. Once account is approved, cooperative society would be able to use other modules of eSahakar application namely:
  - Online Mandatory Returns
  - Online Auditor Selection
  - Online Election Details

## Online Society Returns Modules

As per Maharashtra Cooperative Society ACT, registered cooperative Society needs to furnish the information to concerned registrar. These are referred as Mandatory Returns. There are basically 6 mandatory returns which needs to be submitted by cooperative society which are as follows:

- Annual Activity Returns
- Audited Statements of Accounts : Balance Sheet
- Audited Statements of Accounts : Profit and Loss Statement
- Plan for Surplus Distribution
- List of Amendments to Bye-Laws
- Date of holding AGM and Election
- Name of Auditor and Return Consent.

Traditionally, cooperative society needs to submit the above returns to the concerned registrar on paper. Thus management of the data ie. Validation and aggregation and conversion of data to information consumes lot of efforts from society. In order to overcome the challenges department has formulated a platform which is to be used by all cooperative society to furnish the returns.

### The advantages are as follows:

- Eliminating human touch points: All information would be aggregated and validated online thereby eliminating the redundant and unproductive efforts of our officers.
- Returns repository: Repository contains returns of same society of past 10 years thereby ensuring transparency.
- Accessibility: Returns are available in public domain for all stakeholders thereby making this more accessible than before.
- Availability: Application is available online 24 into 7 round the clock.
- Affordable: Free of cost and also reduces the cost of operation as it reduces the footfalls of managing committee at registrar office.

Sr No	Return	Type of Return	Section	Action
1	Mandatory Return 1	Annual Report of Activities	As per Section 79(1A)	<a href="#">File Return</a>
2	Mandatory Return 2	Abridged Audit Report	AUDIT REPORT FY -13-14 RUIA.pdf	<a href="#">View</a> / <a href="#">Delete</a>
2 (a)	Mandatory Return 2	Balance Sheet	BALANCE SHEET FY -13-14 RUIA.pdf	<a href="#">View</a> / <a href="#">Delete</a>
2 (b)	Mandatory Return 2	Profit and Loss	INCOME & EXP FY -13-14 RUIA.pdf	<a href="#">View</a> / <a href="#">Delete</a>
3	Mandatory Return 3	Plan for Surplus Distribution	Not Uploaded	<a href="#">Upload</a>
4	Mandatory Return 4	List of Amendment to By Laws	Not Uploaded	<a href="#">Upload</a>
5	Mandatory Return 5	Date of holding AGM and Election	A G M FY -13-14 RUIA.pdf	<a href="#">View</a> / <a href="#">Delete</a>
6	Mandatory Return 6	Name of Auditor and Return Consent	Not Uploaded	<a href="#">Upload</a>

## **CIRCULAR REGARDING COMPULSORY ANNUAL RETURNS TO FILED ONLINE**

### **Sub: Submission of Application under section 79 of MCS Act 1960.**

As per Section 79 (1A) of Maharashtra Co-operative Society Act 1960 within six months from the date of closure of financial year, all the co-op societies shall compulsorily submit the following Documents to the concerned Deputy Registrar or to the Authorities appointed by them Relevant Registrar or Authorised Officer.

- A. Annual Report of the Society.
- B. Audit Report of the Society.
- C. Proposed Plan to invest the balance amount as per the approval of the Annual General Meeting of Society.
- D. List of amendments to be made in the Bye – laws of the Society (if any).
- E. Appointed Date of Annual General Meeting or \_\_\_\_\_ & Affidavit with regard to date of Election of the Society. E .
- F. Any other information required to the Deputy Registrar as per the provisions.

As per section 79 (1B) all the Co-operative Societies from the list of Government approved and appointed in the General Body Meeting, shall required to submit the name of the Auditor or name of the Audit Firm, his/her/its written consent to conduct the audit of the society, to the Deputy Registrar within one month from the date of Annual General Meeting.

As per provisions of Section 79 (1A) & 79 (1B) the detailed document should be submitted as per following procedures:

The procedures for Submission of Documents:

The format of the detailed report is available in electronic form on the website of the co-op. department, [https:// mahasahkar. maharashtra.gov.in](https://mahasahkar.maharashtra.gov.in). All the co-op societies by filling up the correct details in the form shall submit the detailed report in the electronic form to the concerned Deputy Registrar by uploading the form in the website of co-op. department on or before 30th day of September each year. The information as per the provisions of section 79(1B) shall also be submitted to the Deputy Registrar in electronic format by uploading in the aforesaid website within one month from the date of Annual General Body meeting. It is further clarified that in the event of failure to upload the detailed report in the electronic format as aforesaid, it will be presumed as the Society has not submitted the to the Detailed Report. The Co-op. Societies, who have failed to comply the detailed report in the prescribed format and within the stipulated time, are become liable for action under section 73CA, 146(G) and 147(G) of Maharashtra Co-op. Society Act, 1960.

As per provisions of Section 73 (CA) to held committee and members responsible having failed to comply, provisions of section 146(G) to held responsible for submission of the report with incorrect details and as per section 87 to held responsible failed to upload detailed report will be presumed as having committed crime. The crime is punishable and as per Section 147 (G) by levying penalty to the extent of Rs.5000/-..

As per above information every week of August & September the Registrar should visit the website & took information that how many Co-operative Societies submitted the Application in his jurisdiction.

As per above section the Co-operative Societies who has not submitted Application within stipulated time, the Registrar shall take action against them.

### **Verification of Application**

Under MCS Act 196, Section 79 (4) the Registrar & authorized Officer shall be investigate the application as per Section 79 (1A) A,B & C Rule. The auditor who authorised by Registrar shall be verify the Application & report shall submit with proper opinion to the Registrar before 31st December. This verification should done by Taluka level Auditor or Special Auditor of District level, Divisional Sub Registrar, the Deputy Registrar of Co-operative society, Auditor of Co-operative societies. The Relevant Auditor shall do the verification comes under Sugar Commissioner, Handicraft Secretary, Marketing & Textile Secretary, and Commissioner of Dugdh Vikas & Animal Husbandry done by Relevant Auditor. Remaining verification should be done by the level of Relevant Registrar as per Section 79 (1A) D.E.F Rule.

After completion of verification as per the Section 73CA, Section 146 (G) and Section 147 (G), the Relevant Registrar should be take legal action on Relevant Society.

Under Section 79 (1B) the approved list of Auditor selection & his written submission should be compulsory submit before one month after completion of Annual General Meeting. If societies have not appoint the Auditor, the Registrar should be appoint the Auditor to do the society audit of co-operative societies up to 30th November and the Auditor selection should be upload in website.

As per above notice all Relevant persons should strictly obey the follow rules and do the proper impletion on it.

### **For Information:-**

1. Personal Secretary of Minister of Government, Mantralaya, Mumbai.
2. Personal Secretary of Agricultural & Marketing Minister of Government, Mantralaya, Mumbai
3. Personal Secretary of Textile of Minister of Government, Mantralaya, Mumbai.
4. Personal Secretary of Animal husbandry & Dairy Department of Minister of Government, Mantralaya, Mumbai.
5. Personal Secretary of Cabinet Minister, (Co-operative, Marketing & Textile) , Mantralaya, Mumbai

### **Documents for further Procedure**

1. Co-operative Commissioner & Registrar, Co-operative Society, Maharashtra State, Pune,
2. Sugar Commissioner, Maharashtra State, Pune,
3. Commissioner, Dairy Department, Mumbai
4. Commissioner, Animal husbandry, Maharashtra State, Pune,
5. Director, Handicraft , Machinery & Textile, Maharashtra State Nagpur,
6. Marketing Director, Maharashtra State, Pune,
7. Divisional Sub Registrar, Co-operative Society, (All)
8. Divisional Sub Registrar, Co-operative Society (Audit), (All)
9. District Deputy Registrar, Co-operative Society (All),
10. District Special Auditor, Co-operative Society (All),
11. Deputy / Sub Registrar, Co-operative Society (All),

**सहकारी संस्थेचा वार्षिक अहवाल निबंधकास  
देणे अनिवार्य - परिपत्रक**

क्रमांक सीएसएल २०१३/प्र.क्र.८२६/१५५,  
सहकार, पणन व वस्त्रोदयोग विभाग,  
शिबीर कार्यालय, नागपूर,  
दिनांक - १६/१२/२०१३.

**विषय :- महाराष्ट्र सहकारी संस्था अधिनियम १९६० चे कलम ७६ अन्वये विवरणपत्रे दाखल करणेबाबत.**

**परिपत्रक**

महाराष्ट्र सहकारी संस्था अधिनियम १९६० चे कलम ७६ (१A) अन्वये प्रत्येक सहकारी संस्थेने वित्तीय वर्ष समाप्त झाल्यानंतर सहा महिन्यांच्या आत संबंधित निबंधकास किंवा त्याने प्राधिकृत केलेल्या अधिकाऱ्याकडे खालील विवरणपत्रे दाखल करणे बंधनकारक आहे.

- अ) संस्थेच्या कार्याचा वार्षिक अहवाल.
- ब) संस्थेच्या लेखांची लेखापरिक्षित विवरणे.
- क) संस्थेच्या सर्वसाधारण सभेने मान्यता दिल्याप्रमाणे शिल्लक रकमेचा विनियोग करण्यासाठीच्या योजना.
- ड) संस्थेच्या उपविधीच्या सुधारणांची यादी (असल्यास)
- इ) संस्थेची वार्षिक सर्वसाधारण सभा घेण्याची तारीख व नियत असेल तेथे निवडणुक घेण्याच्या दिनांका संबंधात प्रतिज्ञापन.
- फ) अधिनियमाच्या कोणत्याही तरतुदीनुसार निबंधकास आवश्यक वाटेल अशी इतर माहिती.

कलम ७६ (१B) नुसार प्रत्येक सहकारी संस्थेने शासनमान्य नामिकेतुन सर्वसाधारण सभेच्या मान्यतेनुसार नियुक्त केलेल्या लेखापरीक्षकाचे किंवा लेखापरीक्षण व्यवसाय संस्थेचे (Firm) नाव व त्याचे लेखी संमतीपत्र याबाबतचे विवरण वार्षिक सर्वसाधारण सभेच्या दिनांकापासून एक महिन्यात निबंधकास सादर करणे आवश्यक आहे.

कलम ७६ (१A) व कलम ७६ (१B) नुसार विवरणपत्रे सादर करणेबाबत खालीलप्रमाणे सुचना निर्गमित करण्यात येत आहेत.

**विवरणपत्रे सादर करण्याबाबतची कार्यपद्धती**

विवरणपत्रांचे नमुने सहकार विभागाच्या <https://www.Mahasahakar.maharashtra.gov.in> या संकेतस्थळावर इलेक्ट्रॉनिक स्वरूपात उपलब्ध करून दिलेली आहेत. प्रत्येक सहकारी संस्थेने संकेतस्थळावरील या विवरणपत्रात माहिती अचुकरीत्या भरून ही सर्व विवरणपत्रे या संकेतस्थळाद्वारे संबंधित निबंधकास प्रत्येक वर्षी दि. ३० सप्टेंबर पर्यंत इलेक्ट्रॉनिक स्वरूपात सादर (अपलोड) करावयाची आहे. तसेच कलम ७६ (१B) मधील माहिती संस्थेच्या वार्षिक सर्वसाधारण सभेनंतर एक महिन्यात वरील संकेतस्थळाद्वारे संबंधित निबंधकास सादर (अपलोड) करावयाची आहे.

याबाबत अधिक स्पष्ट करण्यात येते की, सहकारी संस्थांनी वरील सर्व विवरणपत्रे विभागाच्या संकेतस्थळावरच इलेक्ट्रॉनिक स्वरूपात सादर (अपलोड) करावयाची असून संकेतस्थळावर विवरणपत्रे सादर ने केल्यास संस्थेने विवरणपत्रे सादर केलेली नाहीत, असे गृहीत धरण्यात येईल.

ज्या सहकारी संस्था विवरणपत्रे विहीत नमुन्यामध्ये व विहीत मुदतीत विभागाच्या संकेतस्थळावर सादर (अपलोड) करणार नाहीत. अशा संस्था महाराष्ट्र सहकारी संस्था अधिनियम १९६० चे कलम ७३ CA, 146 (G) & 147 (G) अन्वये कारवाईस पात्र ठरतील. कलम ७३ CA मध्ये समिती आणि तिच्या सदस्यांच्या अपात्रतेबाबत तरतुद असून कलम १४६ (G) नुसार चुकीचे विवरणपत्र दाखल करणे अथवा कलम ७६ नुसार विवरणपत्र

दाखल न करणे हा गुन्हा ठरविण्यात आला आहे. कलम १४७ G नुसार या गुन्ह्यासाठी रूपए ५०००/- पर्यंत दंडाच्या शिक्षेची तरतुद आहे.

### विवरणपत्रांची छाननी

महाराष्ट्र सहकारी संस्था अधिनियम १९६० चे कलम ७६ (४) अनुसार निबंधकाने अथवा त्याने प्राधिकृत केलेल्या अधिका-याने सदर विवरणपत्रांची छाननी करून त्यानुसार आवश्यक ती कार्यवाही करावयाची आहे. कलम ७६ (१A) मधील अ, ब व क मधील विवरणपत्रांची निबंधकाच्या वतीने प्राधिकृत केलेल्या संबंधित लेखापरीक्षकाने छाननी करून त्याबाबतचा अहवाल स्वयंस्पष्ट अभिप्रायासह संबंधित तालुक्याचे लेखापरीक्षक यांनी, जिल्हा स्तरीय संस्थांच्या बाबतीत जिल्हा विशेष लेखापरीक्षक यांनी, विभागीय संस्थांच्या बाबतीत अप्पर निबंधक, सहकारी संस्था (लेखापरीक्षण) यांनी करावयाचे आहे. साखर आयुक्त, पणन संचालक, संचालक हातमाग, यंत्रमाग व वस्त्रोदयोग तसेच आयुक्त पशुसंवर्धन व आयुक्त दुग्ध विकास यांच्या अखत्यारीतील संस्थांच्या बाबतीत ही छाननी संबंधित लेखापरीक्षकांनी करावयाची आहे. उर्वरीत ड, इ व फ मधील विवरणपत्रांची छाननी संबंधित निबंधक त्यांचे स्तरावर करतील. छाननी केल्यानंतर निबंधकाने कलम ७३ CA, 146 (G) & 147 (G) नुसार संबंधित संस्थेवर आवश्यक ती कायदेशीर कार्यवाही करावी.

कलम ७६ (१बी) अनुसार शासनमान्य नामिकेवरील लेखापरीक्षकांची नेमणूक व त्यांची लेखी संमती याबाबतचे विवरणपत्र संस्थेने वार्षिक सर्वसाधारण सभा झाल्यानंतर एक महिन्याचे आत दाखल करणे बंधनकारक आहे. त्यानुसार संस्थेने कार्यवाही न केल्यास निबंधकाने दि. ३० नोव्हेंबर पर्यंत महाराष्ट्र सहकारी संस्था अधिनियम १९६० चे कलम ८१ (१)(A) नामिकेवरील लेखापरीक्षकाची नियुक्ती करावी व सदरची नियुक्ती आदेश विभागांच्या संकेतस्थळावर सादर (अपलोड) करावा.

वरील सुचनांचे सर्व संबंधितांनी काटेकोरपणे पालन करून योग्य ती कार्यवाही करावी.

राजगोपाल देवरा  
सचिव (सहकार), महाराष्ट्र शासन

### प्रत माहितीस्तव सादर

१. मा. मंत्री (सहकार) यांचे खाजगी सचिव, मंत्रालय मुंबई.
२. मा. मंत्री (कृषी व पणन) यांचे खाजगी सचिव, मंत्रालय मुंबई
३. मा. मंत्री (वस्त्रोदयोग) यांचे खाजगी सचिव, मंत्रालय मुंबई.
४. मा. मंत्री (पशुसंवर्धन व दुग्ध विकास) यांचे खाजगी सचिव, मंत्रालय मुंबई
५. मा. राज्यमंत्री, (सहकार, पणन व वस्त्रोदयोग) यांचे खाजगी सचिव, मंत्रालय मुंबई

### प्रत आवश्यक त्या कार्यवाहीसाठी

१. सहकार आयुक्त व निबंधक, सहकारी संस्था, महाराष्ट्र राज्य, पुणे.
२. साखर आयुक्त, महाराष्ट्र राज्य पुणे.
३. आयुक्त, दुग्ध विकास, मुंबई.
४. आयुक्त, पशुसंवर्धन, महाराष्ट्र राज्य पुणे.
५. संचालक, हातमाग, यंत्रमाग व वस्त्रोदयोग, महाराष्ट्र राज्य, नागपूर.
६. पणन संचालक, महाराष्ट्र राज्य पुणे.
७. विभागीय सहनिबंधक सहकारी संस्था (सर्व)
८. विभागीय सहनिबंधक, सहकारी संस्था लेखापरीक्षण (सर्व)
९. जिल्हा उपनिबंधक, सहकारी संस्था, (सर्व)
१०. जिल्हा विशेष लेखापरीक्षक, सहकारी संस्था (सर्व)
११. उप/सहाय्यक निबंधक, सहकारी संस्था, (सर्व)