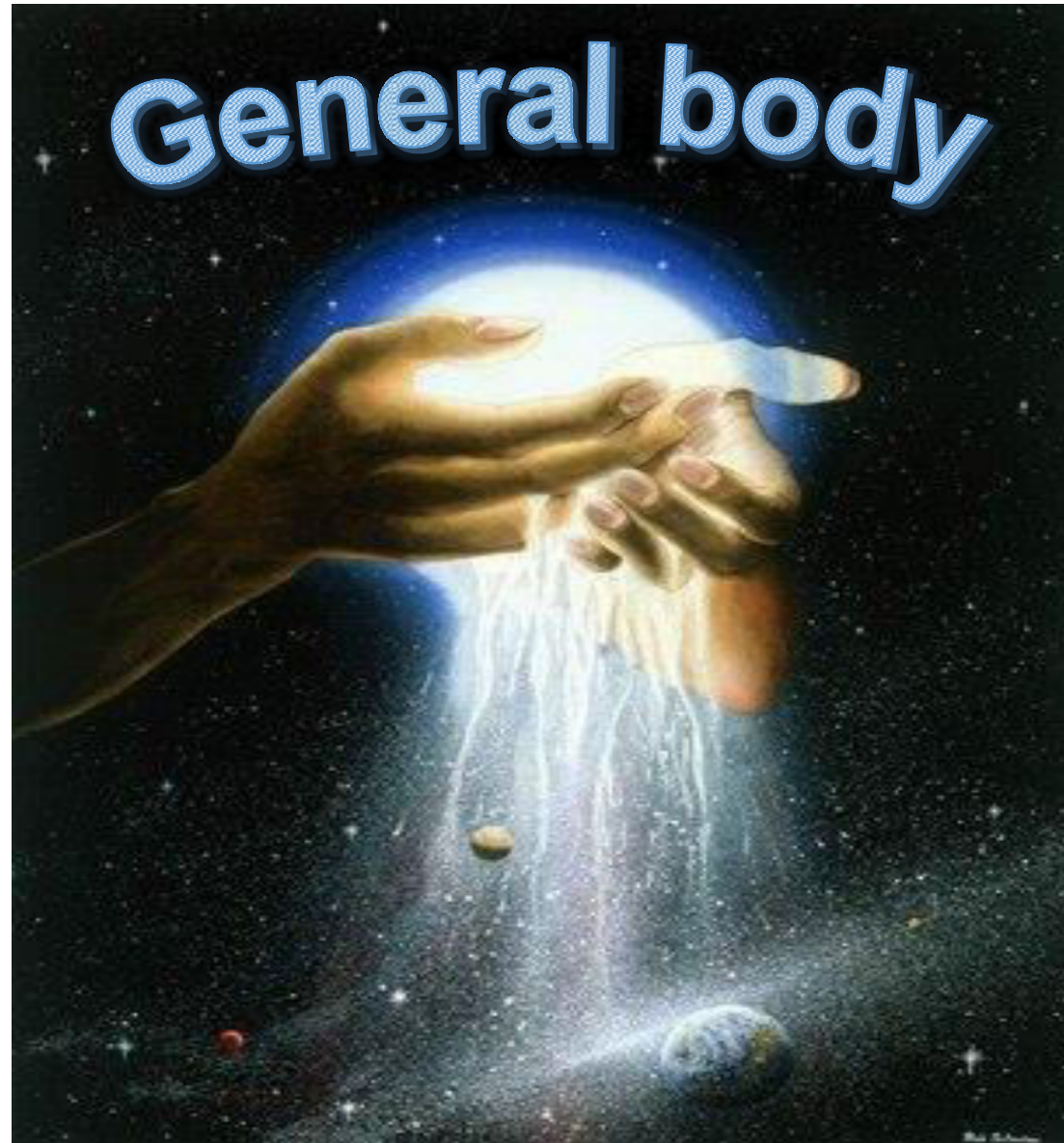


MANAGEMENT OF CHS, COMPLIANCES & ELECTIONS

PRESENT BY:- CA. Ramesh S. Prabhu , Chairman, MahaSeWA

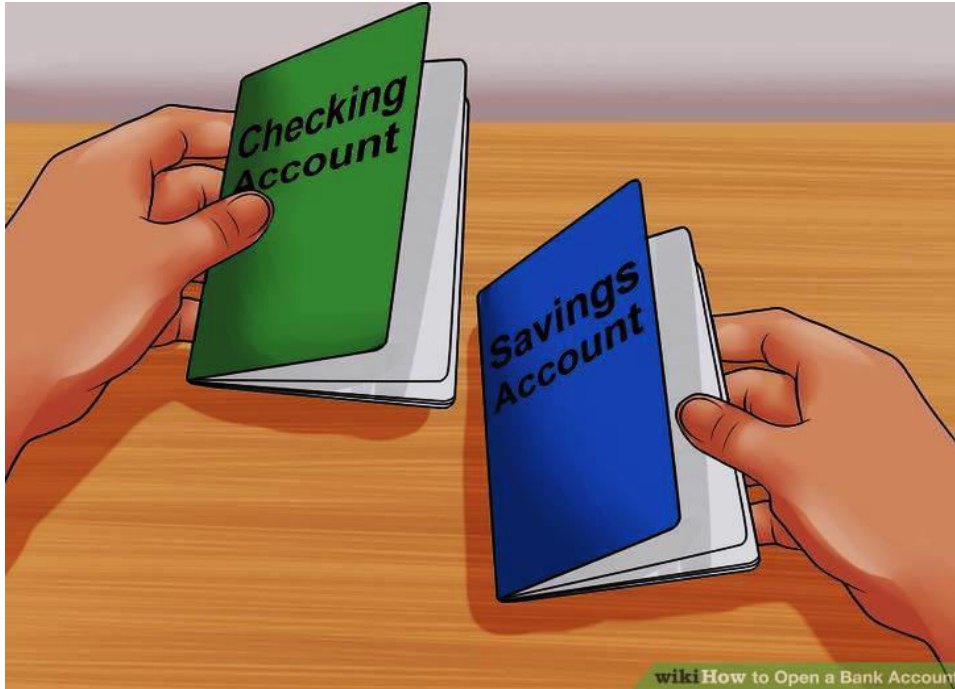
MANAGEMENT OF CHS



MANAGEMENT OF CHS



MANAGEMENT OF CHS



BANK ACCOUNTS



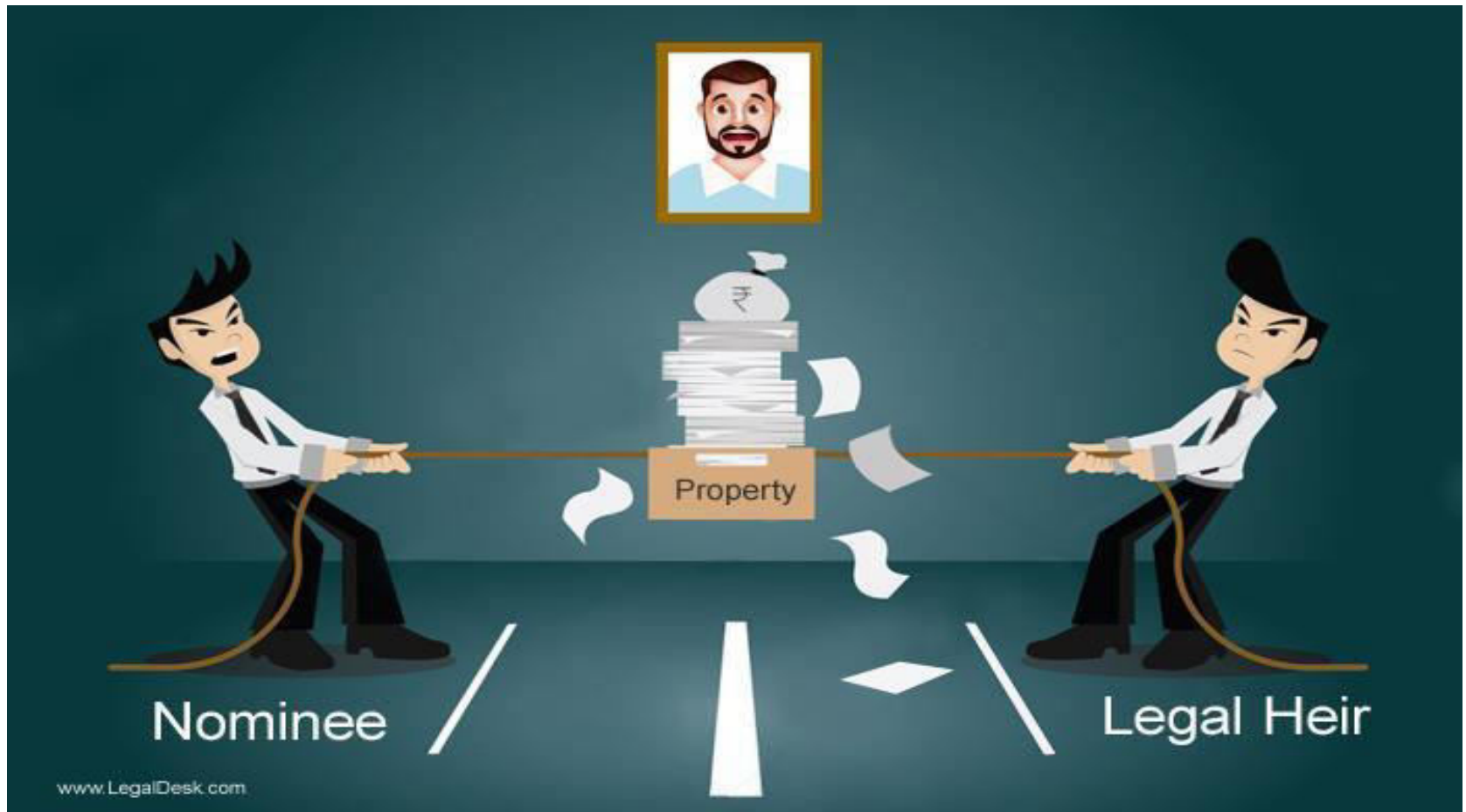
ELECTIONS

MANAGEMENT OF CHS

Types of Membership

Sublet of flats

Number of Shares



MANAGEMENT OF CHS

Affiliation

Member of Coop Housing Federation and District Central
Coop Bank – Bye Law No 6

Funds – Type, utilization and Investment

- ❖ **Types of funds –**
Sinking, Reserve, Repair & Maintenance, Major
Repair, Education & Training, Any other as desired
by the GB. Bye law no 12/13

MANAGEMENT OF CHS

- ❖ **Utilization –**
Sinking – only for structural repair with GB approval. Reserve & Repair fund – for repairs of the society Training & Education fund – towards training of members and employees – bye law no 14
- ❖ **Investment –**
Section 70 and Bye law no 15

MANAGEMENT OF CHS

Levy of charges – bye laws no 65 to 71

To maintain the society, every member should contribute towards various outgoing and establishment of its funds, such as,

- **Sinking Fund**
- **Repairs & Maintenance fund**
- **Education & Training fund**
- **Property Taxes,**
- **Water charges,**
- **Common electricity charges,**
- **Repairs & maintenance of lifts,**
- **Interest on defaulted dues**
- **Service Charges**
- **Election Fund**
- **Any other charges as decided by the General body**

MANAGEMENT OF CHS



- ✓ Security for holding cash –bye law no 147
- ✓ Appropriation of profit of the society – bye law no 148 (a) & (b)
- ✓ Write off of irrecoverable dues – bye law no 149/150

- ✓ Limits for cash expenses - bye law no 145
- ✓ Limits for hold cash in the society – bye law no 144
- ✓ Filing of annual return – bye law o 146



MANAGEMENT OF CHS

Compliance

**M
O
N
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Y**

1. **Managing committee meetings –**
Resolutions to be passed for:
 - ✓ **Approval of previous MC Meeting Minutes**
 - ✓ **Expenses incurred during the previous month**
 - ✓ **Transfer of flats**
 - ✓ **Approval of membership –**
associate/nominal
 - ✓ **Subletting**

MANAGEMENT OF CHS

Compliance

**M
O
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L
Y**

- ✓ **Nominations**
 - ✓ **Any major expenses to be incurred**
 - ✓ **Quotation**
 - ✓ **Any other issues that needs resolution from the managing committee**
- 2. Payments to vendors**
 - 3. Statutory payment of taxes, if applicable**
 - 4. Updation of statutory registers, if any**
 - 5. GST payment by GST R- 3B**
 - 6. Mthly GSTR-1, if T.O. Exceeds Rs.1.5 Crores**

MANAGEMENT OF CHS

Compliance

```
graph TD; A[Compliance] --> B[Quarterly]; A --> C[Half Yearly]; B --- D["Filing of TDS Returns<br/>GST R- 1"]
```

Quarterly

**Filing of TDS Returns
GST R- 1**

Half Yearly

Compliance – ANNUAL

Area	Section/Rules/Bye Law	Responsibility	Due date
Finalisation of accounts	Rule 61/B. L 146a	Managing Committee	On/Before 15th May
Audit of Accounts	Section 75/Rule 61	Managing Committee	On/Before 31st July
Audit Report	Section 81	Auditor	On/Before 31st August
Uploading of Audit Report in Website	Section 81	Auditor	On/before 31st August or 15th September
Submission of one set of audit report to DSA	-	Auditor	Immediately after submission of Audit report to the society

Compliance – ANNUAL

Area	Section/Rules/ Bye Law	Responsibility	Due date
Preparation of Rectification report	Section 82, BL153(a)	Managing Committee	3months from date of audit report
Uploading of Audit Rectification report	Section 82	Auditor	Immediately after receipt from society and putting his comments
Filing of Society Return (Form Y)	Section 79(1A), BL 146b	Managing Committee	On/Before 30th September
Conduct AGM	Section 75(1), BL 151(b)	Managing Committee	On/Before 30th September
Appointment of Auditor	Section 79B, BL 151(a)	General Body in AGM	On/Before 30th September

Compliance – ANNUAL

Area	Section/Rules/ Bye Law	Responsibility	Due date
Uploading details of auditor & Consent letter in Website	Section 81, 79(1A), BL 146b(viii)	Managing Committee	Within one month from date of AGM
Filing of Income tax Return	–	Managing Committee	On/Before 30th September
Letter of appointment for audit	–	Managing Committee	Immediate after AGM
Consent letter from Auditor	–	Auditor	Immediate on receipt of Appointment

Compliance – ANNUAL

Area	Section/Rules/ Bye Law	Responsibility	Due date
Generation of Audit order by the Auditor	Section 79(1A)	Auditor	On/Before 30th October
Impart training to the members and employees from approved institutions	Section 24A	Managing Committee	Minimum 20% of the members to be trained in one year in order to complete training of all members in 5 years.
GST Annual Return	GST Act	Society	GST R- 9

Societies Mandatory Return And Online Filing (Section 79)





<https://mahasahakar.maharashtra.gov.in>

ANNUAL RETURN

79 (1A) Every society shall file returns within 6 months of the close of every financial year to which such accounts relate, to the Registrar or to the person authorized by him . The returns shall contain the following matters, namely





- a) Annual report of its activities**
- b) Its audited statement of accounts**



Department of Co-Operation, Marketing and Textiles, Maharashtra



General Options

 Update Profile	 Deemed Conveyance	 Mandatory Returns	 Auditor Selection
--	---	---	---

SELECT MANDATORY RETURN



Department of Co-Operation, Marketing and Textiles, Maharashtra



Mandatory Returns

Select Year

[Back](#)

1	Mandatory Return 1	Annual Report of Activities	As per Section 79(1A)	File Return
2	Mandatory Return 2	Abridged Audit Report	Not Uploaded	Upload
2 (a)	Mandatory Return 2	Balance Sheet	Not Uploaded	Upload
2 (b)	Mandatory Return 2	Profit and Loss	Not Uploaded	Upload
3	Mandatory Return 3	Plan for Surplus Distribution	Not Uploaded	Upload
4	Mandatory Return 4	List of Amendment to ByLaws	Not Uploaded	Upload
5	Mandatory Return 5	Date of holding AGM and Election	Not Uploaded	Upload
6	Mandatory Return 6	Name of Auditor and Return Consent	Not Uploaded	Upload

Change financial year

ANNUAL REPORT OF ACTIVITIES

Secure | <https://docmtapps.maharashtra.gov.in/MandatoryReturns/MrHousingsoc.aspx?FYID=10007>

Last Login At : 28 Jun 2018 18:35:23

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Department of Co-Operation,
Marketing and Textiles, Maharashtra



Annual Report Of Activities For Housing Societies

Instructions:

- a) Amount to be entered in actuals e.g. 132345789.45 should not be entered as thousands or lakhs or crores e.g. 13.23.
- a) Amount to be entered in actuals e.g. 132345789.45 should not be entered as thousands or lakhs or crores e.g. 13.23.
- c) Amount should match the Balance Sheet.

Financial Year	2017-2018		
Name of Society	<input type="text" value="UNIVERSAL APARTMENTS C.H.S"/>	Registration Number	<input type="text" value="MUM/WHE/HSG/(TC)/14123/200"/>
Registration Date	<input type="text" value="07/31/2008"/>	Address	<input type="text" value="CTS NO. 6501,VILLAGE KOLEKA"/>
No. Of Members	<input type="text"/>	No. Of Active Members	<input type="text"/>
Contribution Per Member Per Month	<input type="text"/>	Contribution Collected During The Current Year	<input type="text"/>
Contribution Arrears During The End Of The Year (No. Of Members)	<input type="text"/>	Contribution Arrears During The End Of The Year (Amount)	<input type="text"/>
No. Of Board Meeting Held During The Year	<input type="text"/>	Surplus Or Deficit At The End Of The Year	<input type="text"/>
Capital Work Executed During The Year	<input type="text"/>	Current Repairs Made During The Year (State Amount)	<input type="text"/>
Details Of Deemed Conveyance	<input type="text"/>	No. Of Flats Units Transferred During The Year	<input type="text"/>
Transfer Fee Collected During The Year	<input type="text"/>		

[Submit](#)

[Cancel](#)

[Print](#)

REDRESSAL OF COMPLAINTS

With Registrar

Co-operative Court

Civil Court

Local municipal authorities

Local police

General Body of the Society

District Federation

CONVEYANCE



CONVEYANCE

Documents for conveyance

- **Form No VII**
- **Society Registration Certificate**
- **7/12 extract**
- **Agreement copies of flat members or Index II**
- **Notice sent to builder & land owner**
- **List of members**
- **Building Completion certificate/Occupation Certificate**
- **NA Order**

CONVEYANCE

Process

- Preparation of Conveyance deed
- Hearing with the DDR and obtaining the conveyance.
- Adjudication and payment of stamp duty
- Registration of Conveyance deed
- Obtain Index II and original conveyance deed
- Apply for city survey office and get name changed in the property card.

CO-OPERATIVE SOCIETY ELECTION RULES 2014



TYPES OF SOCIETY

- ❖ For this purpose Societies are divided in to 4 types.
- ❖ Housing society having 200 or more members and industrial estate are covered under Type “C”
- ❖ Housing societies having less than 200 members are covered under Type “D”
- ❖ Premises Co-operative Societies have not been specifically defined either as type “C” or as Type “D”. However, all categories of societies which are not specifically defined under any Type, has been

TYPES OF SOCIETY

clubbed in Type “C” and accordingly, all Premises Co-operative Societies are of Type “C”.

- ❖ All Dy. Registrar / Asst. Registrar of the respective Wards, have been additionally designated as District Co-operative Election Officer or Taluka or Ward Co-operative Election Officer, as the case may be**

ELECTION TO TYPE “C” SOCIETIES

- a)** These societies shall inform before one hundred eighty days about expiry of term of committee to the Taluka or Ward Co-operative Election Officer with four copies of list of active members.

- b)** The Taluka or Ward Co-operative Election Officer shall appoint a Returning Officer from office of the Co-operation Department and the Returning Officer shall prepare a election programme with the approval of Taluka or Ward Co-operative Election Officer, at the earliest.

ELECTION TO TYPE “C” SOCIETIES

- c)** If the nomination is rejected by the Returning Officer, the candidate may prefer an appeal to Registrar within a period of three days from the date of rejection of nomination. Registrar shall dispose of such appeal within ten days of the date of receipt of such appeal.

- d)** The Returning Officer shall submit the result to the Taluka or Ward Co-operative Election Officer within two days from the date fixed for declaration of the result.

ELECTION TO TYPE “C” SOCIETIES

- e) The Taluka or Ward Co-operative Election Officer shall publish a notification of elected candidate within a period of three days after receiving the result of election and give direction to Returning Officer to choose office bearer within the period of ten days.**

ELECTION TO TYPE “D” SOCIETIES

- a) The society shall prepare its list of voters and submit a copy thereof to the Taluka or Ward Co-operative Election Officer within seven days from the date of preparation.**
- b) Election of these societies shall be conducted in Special General Body meeting called for this purpose. Such meeting shall be presided over by the person appointed, by the SCEA for this purpose. The notice of the meeting shall be issued by the Presiding Officer or by such officer, as the case may be at least fifteen days before the date fixed for such meeting**

ELECTION TO TYPE “D” SOCIETIES

- c) Provided that, the General Body of the society by resolution may submit requisition to the Taluka or Ward Co-operative Election Officer, to hold the election as prescribed in rule 75, the Taluka or Ward Co-operative Election Officer shall proceed for the election as per procedure laid down Rule 75 : { i.e, as applicable to Class “C” societies”)**
- e) Provided further that, in case of failure of the Special General Body Meeting called for the purpose to choose member of the committee for any reason, the person appointed shall report to**

ELECTION TO TYPE “D” SOCIETIES

the SCEA or, District Co-operative Election Officer or, the Taluka or Ward Co-operative Election Officer, as the case may be, to conduct the election as prescribed in rule 75 : { i.e, as applicable to Class “C” societies”)

- e) Provided also that, the person appointed for the election purpose shall have no right to cast a vote in any circumstances.**
- f) The person appointed for election purpose shall attend the meeting and report the SCEA within two days of the meeting held for the purpose**

ELECTION OF OFFICE BEARERS

As soon as the members of the committee are elected, the election of office bearers of any such society shall be held within the period of fifteen days from the declaration of the result as provided in its bye-laws. The meeting of the committee for this purpose shall be presided over by officer authorized by the SCEA

SPECIMEN FORMS

Forms of report to be delivered by the committee of the society 6 Months before of the expiry of the period of the committee of the society ...E 2 ...

Provisional List of members E3

PROCESS FOR ELECTION BY CHS

- 1) The committee of the society shall deliver a report in Form 'E-2' to the District Co-operative Election Officer or Taluka or Ward Co-operative Election Officer, as the case may be, six months before the expiry of the period of the Committee of the society**

- 2) Provisional list of voters for co-operative societies having individuals as members:— (1) A provisional list of voters shall be prepared by every society in the year in which the election of such society is due to be held. The member who is an active member shall be included in the provisional list. { For the**

PROCESS FOR ELECTION BY CHS

first time election under these rules, all the members are deemed Active members].

- 3) Four copies of the authenticated provisional lists of voters in print as well as preferably in digital form shall be delivered by the committee of the society to the District Co-operative Election Officer or Taluka or Ward Co-operative Election Officer, or as directed by the SCEA, one hundred and twenty days before the date of expiry of the term of committee. Copies of such lists shall be displayed on the notice board of the society. The District Co-operative**

PROCESS FOR ELECTION BY CHS

Election Officer or Taluka or Ward Co-operative Election Officer within ten days from its receipt shall invite claims and objections from the members of the society.

- 4) The provisional list of voters in case of individual shareholders, shall contain the surname, name, father's or husband's name (in alphabetical order), if any, with address as recorded in the register of members in Form 'E-3' of every person entitled to be registered as voter with such other particulars as may be necessary to identify him.**

PROCESS FOR ELECTION BY CHS

- 5) When the provisional list of voters is published for inviting claims and objections, any omission or error in respect of name or address or other particulars in the list may be brought to the notice of the concerned District Co-operative Election officer or Taluka or Ward Co-operative Election Officer in writing by any member of the society during office hours within ten days from the date of publication of the provisional list of voters**

- 6) The District Co-operative Election Officer or Taluka or Ward Co-operative Election Officer shall, or as**

PROCESS FOR ELECTION BY CHS

directed by the SCEA, after making such enquiries as deem necessary in this behalf, consider each claim or objection, and give his decision thereon in writing to the persons concerned within ten days from the last date prescribed for receiving the claims and objections. Thereafter final voters list should be published within the period of fifteen days from the last date prescribed for receiving the claims and objections. The list finalized by the election officer after deciding all claims and objection shall be final list of voters

PROCESS FOR ELECTION BY CHS

- 7. The copies of the final list of voters shall be displayed on the notice board of the District Co-operative Election Officer and also on the notice board of the society at least ten days before the declaration of the election programme and in no case later than fifteen days from the finalization of claims and objections. The District Co-operative Election Officer may also cause it to be published on the official website of the SCEA, if any**

ELECTION CHARGES TO BE PAID FOR CONDUCTING THE ELECTION FOR HOUSING SOCIETIES

Members	Amount
Less than 25	2,500/-
26 to 50	4,000/-
51 to 100	5,000/-
101 to 199	7,500/-
200 & above	20,000/-

ELECTION CHARGES TO BE PAID FOR CONDUCTING THE ELECTION FOR HOUSING SOCIETIES

The Contribution to the Election fund need be deposited into the account of the SCEA.

... If voting takes place, the Remuneration to the Authorised officer shall be double the amount stated above.

... The Remuneration to the Authorised Officer who will conduct the First Meeting of the Elected members of the Committee [to be held within 15 days of declaration of the result of the election] shall be Rs 250/-.



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**Thank you for Getting
involved in the discussion!**

CA RAMESH PRABHU ,