

ACCOUNTING INFORMATION MINUTES LEGAL AUDITING EDUCATION MANAGEMENT
CO-OPERATIVE STATUTORY HOUSING
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MANAGER

ASHOK H. DESAI & CO.

(Dedicated for Co-operative Sector Services)

Co-operative Housing Society Management Guide

₹ 50/-

- Co-op. Housing Society Net Accounting & Billing.
- Co-op. Housing Society Internal & Compliance Audit.
- Co-op. Housing Society Statutory Government Audit.
- Co-op. Housing Society Management Consultation.
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ASHOK H. DESAI & CO. Phone 25348823, 25452737, 9820493952

1, Gr. Floor, Sai Sadan, B-Cabin (Police Chowki) Shivaji Nagar, Naupada, Thane (W) - 400602. (M.S.).

Co - op Housing Society Net Accounting, Billing and Finalisation of Accounts

- Net Accounting Facility for Secretary for viewing members ledger, bills, Cash book, Bank book, General Ledger, etc.
- Net facility for member for viewing his/her bills and personal Ledger

Co-op. Housing Society Internal and Compliance Audit, Statutory Audit

- Maintaining Accounts records and Statutory records
- Writing Minutes of Managing Committee and General body
- Other management records

Co-op. Housing Society Statutory Records

- Issue of Share Certificates to Members
- Maintaining Share Reg., 'I' and 'J' Reg., Nominee Reg.,
- Mortgage Reg., Flat Transfer Reg.
- Other Statutory Records

Co-op. Housing Society Oral and Writing Legal Advice

- Registration of Society
- Charge from builder
- Election Rules
- Recovery u/s 101
- Monthly Outgoing
- Submission of 'O' Form
- Minutes of General Body
- Parking Issues, Subletting etc.

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Co-operative Housing Society Management Guide (Tips).

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“(For detail Guidance read our Co-op. Housing Society Management Procedure In English and Marathi Book)”



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Co-operative Housing Society Management Guide (Tips).

1). Co-operative Housing Society Registration.

(Sec.4,5,6,8 & 9 of MCS Act. 1960).

There are two type of Registration:

- a). Builder Co-operation Registration
 - b). Builder Non Co-operation Registration.
- i). For Registration of Co-operative Housing Society minimum 10 Promoter Members or 60% of total Flat/Shops purchaser/Member whichever is more are required as per M.C.S.Act.1960.
 - ii). Registration fee for Housing Society is payable to Govt. Treasury will be Rs.2,500/-. Each Members have to collect Share Capital sum of Rs.500/-, Membership Fee Rs.100/- and Associate Membership fee Rs.100/-.
 - iii). The documents required for Registrations are: Promoter Member list, Details of the Society Building, Land Development Agreement, Power of Attorney of Developer, Copy of Sale Agreement of Flat Purchasers. Approved Plan of Municipal Corporation, Construction Permission of Local Authority, Completion Certificate(O.C.) Land Revenue Record, Property Card , N.A. Order, Title Certificate, Byelaw and other Declarations will be as per requirement of Department.
 - iv). The Name Reservation is done first and Bank Account is opened in the name of Chief Promoter. Share Capital and Membership fee is deposited in the Bank.
 - v). Within 60 days from the date of submission of the Registration proposal, the Society must be registered otherwise it is considered as deemed registered.
 - vi). On Registration of the Society Dy.Registrar gives a).Certificate of Registration. b). Copy of Byelaw c). Copy of ABC Form d). Memo to Chief Promoter to hold First General Body Meeting of all Members within 3 months from the date of registration.



2). First General Body Meeting.

(Bye Law No.85 to 93.).

- i). The Chief Promoter have to held FGBM by issue of 14 clear days notice in writing to all Promoter Members of the Society.
- ii). At First General Body Meeting of the Society, the following business shall be transacted.
 - a). Election of President for holding FGBM of the Society.
 - b). Admission of New Members.
 - c). Approving the Statement of Accounts up to registration of Society.
 - d). Constitution of Provisional Committee until regular elections are held under byelaw of the Society.
 - e). To give authority to Provisional Committee to operate Bank Account.
 - f). Authorizing Committee to secure Conveyance of Land.
 - g). To Appoint Internal Auditor as per byelaw.
 - h). To Appoint Statutory Auditor from Govt. Panel List.
 - i). To Authorize one of the Member of Provisional Committee to call the First Meeting of Provisional Committee.
 - j). To Consider affiliation of the Society as Member of Housing Federation.
 - k). To fix Monthly Contributions/outgoings as per byelaw of the Society.
 - l). Any other matter with the permission of the Chair.
- iii). As per byelaw No.90 the Chief Promoter /Developer have to hand over the all records as stated there in to the Chairman/Secretary of the Society.
- iv). The Provisional Committee shall have all powers as per byelaw and their period will be for only One Year. After One Year the election is to be held and handover the Society management to newly elected Committee whose period will be for Five Years.
- v). As per byelaw No.108 draft minutes of First General Body Meeting is to be circulated to all Members and the said draft minutes is to be finalized within 3 months from the date of FGB Meeting.



3). Annual General Body Meeting.

(Sec.75 & Byelaw No.94 & 95).

- i). The Annual General Body Meeting of the Society shall be held on or before 30th September each year as provided under Section 75(1) of the Act. There is no provision for extension to hold Annual General Body Meeting.
- ii). In case of default in calling the Annual General Body Meeting as stipulated in byelaw No.94(a), shall attract disqualification and action as provided under Sec.75(5) of M.C.S.Act. 1960 shall be initiated by the Dy.Registrar.
- iii). In Annual General Body Meeting of the Society, the following Agenda mentioned business shall be transacted

iv). Agenda of Annual General Body Meeting:

- a). To read the minutes of last AGM/SGM of the Society & confirm the same.
- b). To receive from Committee the Annual Report, Income & Expenditure A/c., Balance Sheet during preceding Co-operative Year. to consider audited Accounts report and adopt the same.
- c). To consider and adopt Auditor Report for the previous Co-operative Year.
- d). To 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.
- g). To receive from Committee Annual Return U/s.75(2A).
- h). To Consider any other matters where sanction of the General Body of the Society required as per byelaw.
- i). To consider any other matter with the permission of the Chair after regular agenda is over.

v). Note is to be issued with Agenda as Under:

- a). If any information or any complaints regarding Accounts, day to day work or wish to discuss any matter in AGBM, the members are requested to give in writing before Five days prior to the meeting to the Secretary. Only written complaints will be discussed in AGBM.
 - b). If there is no Quorum at p.m., the meeting shall be adjourned and this adjourned meeting will be held on the same day at same place attime & at that time No quorum is required as per byelaw.
 - c). Member should not send their Proxy (Representative) in the meeting.
- vi). AGBM notice must be issued before 14 clear days. If not AGBM will be treated as illegal. After AGBM is over, draft minutes is to be prepared as per Byelaw No.108. The minutes must be circulated and finalized within 3 months from the date of AGM.
- vii). Conducting AGBM before 30th September every year is mandatory.



4). Special General Body Meeting..

(Sec.76 & Byelaw No.96 to 104).

- i). A Special General Body Meeting of the Society may be called at any time at the instance of the Chairman or by the decision of the majority of the Committee and shall be called within one month from the date of the receipt of requisition, in writing signed by at least 1/5th of the Members of the Society or from the Registering Authority or from the Housing Federation, to which the Society is affiliated.

- ii). The General Body meeting so convened shall not transact any other business, other than that mentioned in the notice of the Special General Body Meeting.
- iii). As per byelaw no.97 & 99 , 7/5 days notice is to be given to conduct SGBM duly signed by the Secretary.
- iv). Quorum for every Special General Body Meeting of the Society shall be 2/3rd of the total number of Members of the society or 20, whichever is less.
- v). If all the business on the agenda of the General Body Meeting of the Society cannot be transacted on the day on which the General Body Meeting is held, the meeting shall be postponed to any other suitable date, not later than 30days from the date of the Meeting.
- v). As per byelaw No.104, No proxy or a holder of power of attorney or letter of authority shall be eligible to attend a General Body Meeting of the Society on behalf of a member of the Society.



5). Housing Society Charges/Contribution/Outgoings.

(Byelaw No.65 to 71).

A). The Contribution to be collected from the Member of the Society towards outgoings and establishment of its funds, referred to be byelaw as follows:

Charges Area wise.	Charges Unit wise /Equally
Property Tax.	Water Charges (as per TMC).
Repair Fund, Major Repair Fund .	Common Electricity Charges.
Sinking Fund, Painting Fund.	Expenses on Lift. , Security Charges
Insurance Charges.	All Service Charges.
N.A. Tax. Lease Rent.	Educational Training Fund.
As Decided by Gen. Body.	Education Fund.
Parking Charges.	Accounting & Auditing Charges.
Flat Transfer Premium.	Charges as per Bye Law.
	Non-occupancy Charges.
	Interest on Defaulted Charges.



6). Housing Society Membership. & Type of Membership.

A). Classes of Members:

- i). Ordinary Member. ii). Associate Member. iii). Nominal Member.

B). Eligibility for Membership:

- i). Must be Individual competent to Contract.
 ii). A Firm, Company or Body Corporate. iii). A Society Registered.
 iv). The State Govt. or Central Govt. vi). Local Authority. vii).A Public Trust.

C). Conditions for Membership: As per byelaw No.19 to 21.

First holder of Agreement become Ordinary Members, Second holder and Third holder of Agreement become Associate Member. Tenants become Nominal Member. Non members cannot stay in the Housing Society.



7). Cop. Housing Society Transfer of Membership/Shares.

(Byelaw No.38 to 40).

i). Transfer of Flat/Share by Sale, Gift & Release Deed.

- a). Transfer of Flat by executing Agreement for Sale.
- b). Transfer of Flat by executing Release Deed.
- c). Transfer of Flat by executing Gift Deed.

In all above Cases you have to execute documents as prescribed in the Byelaw. You have to pay Fee, Charges, Premium as stated in the Byelaw. Stamp Duty and Registration as per provision of the law of the land. Second holder and Third holder of Flat becomes Associate Member.

ii). Transfer of Flat/Share in Case of Deceased Member.

For transfer of Share/Flat you have to execute Indemnity, Affidavit, Membership Application, Nomination and other documents as per Byelaw No.34 or 35.

iii). For Duplicate Share Certificate: The Member have to file Police Complaint for missing of the Share Certificate. Then execute Indemnity for issue of duplicate Share Certificate to the Society. As per byelaw fee is to be paid.



8). Expulsion of Members from Housing Society.

(Sec.35, Byelaw No.49 to 54).

i). Following are the Grounds on which Member may be expelled:

- a). Has persistently failed to pay the charges due to the Society.
- b). Has knowingly and willingly deceived the Society by false information.
- c). Has used his Flat for immoral purpose habitually.
- d). Has habit of committing breaches of byelaws, which is serious nature.
- e). Has omitted to furnish required & material information to the Society.
- f). Non active Member who does not attend at least one meeting of the General Body in next five years from the date of classification of Non-Active Member.

ii). Procedure for Expulsion:

- a). You have to issue show cause notice to the Members by giving reasons of expulsions.
- b). Conduct the SGBM for expulsion by giving 30 days notice as per rule 28.

- c). The Member should be given chance to represent his case in the General Body Meeting orally or by submission in Writing.
- d). Without giving proper opportunity or without giving natural justice one cannot be expelled from the Membership.
- e). Expulsion from membership may involve forfeiture of the shares and matter is to be dealt as per rule 29.
- f). After expulsion, the Member ceases to be Member of the Society.
- g). Expelled Member is not entitled to continue in occupation of his flat and he will arrange to handover the flat to the Secretary of the Society. Further execution shall be as per byelaw No. 53 & 54 of the Society.



9). Maintenance of Accounts & Statutory Records.

(Byelaw No.141).

i). The Society shall maintain the following Books of Accounts, Records & Registers.

	Member's Statutory Registers.		Other Statutory Registers.
1).	Share Register .	1).	Sinking Fund Register.
2).	I-Form Register. Under Rule-32	2).	Dead Stock Register.
3).	J-Form Register. Under Rule-33	3).	Investment Register
4).	Nominee Register.	4).	Asset / Property Register.
5).	Nominal Member Register.	5).	Audit Rectification O"-Register
6).	Active Member Register.	6).	Flat / Shop Transfer Register.
7).	Member Loan/Mortgage Register	7).	Tenant Keeping Register.
	Society's Account Records		Society Management Registers
1).	Cash Book, Bank Book-Pass Books.	1).	Minutes of FGBM/AGBM/SGBM
2).	Rent / Billing Register	2).	Minutes of Managing Committee.
3).	Personal / Member Ledger.	3).	Structural & Fire Audit Register.
4).	General Ledger.	4).	Lift Inspection Register
5).	Cash & Cheque Payment Vouchers.	5).	Car Parking Register.



10). Maintenance of Others Records/ Requirements.

(Byelaw No.142 to 145).

i). The Secretary is responsible to maintain all Records in File for the Society.
The Society shall maintain separate files for following items.

S. No.	Particulars, Type of File.
1).	<u>Flat / Shop Wise File for each Member Contains:</u> a). Copy of Flat/Shop purchase Agreement. b). Copy of Possession Letter. c). Application for Membership. d). Application for Associate Membership. e). Nomination of Members. f). Letter of Resignation of Membership/Associate/Nominal Member. g). Application for transfer of Share and Relevant documents. h). All correspondence including Dues reminders.
2).	Cases of Expulsion of Members.
3).	Member Recovery Cases File each Member wise..U/s.101.
4).	Correspondence with Co-operative Register.
5).	Property Tax File with N.A.Taxes.
6).	Electricity Board / Supply File.
7).	Correspondence about Land Conveyance.
8).	Society Building approved Plan of Construction, CC & O.C.
9).	Application for Allotment of Car Parking.
10).	Counter Foil for Share Certificate Issue.
11).	Application for Duplicate Share Certificates.
12).	Application of Society Registration & Original Byelaw.
13).	Original Certificate of Registration of Society duly framed.
14).	Correspondence about Loan obtained / Flat Mortgaged.
15).	Notice and Agenda of AGBM and SGBM.
16).	Notice and Agenda of Monthly Managing Committee Meeting.
17).	Monthly / Quarterly statement of Accounts, Income & Expenses A/cs.
18).	Committees' / Chairman's Annual Report of working of Society.
19).	Audit Memo Received from Auditor & Audit Rectification Report.
20).	Audit Report received from Internal Auditor & its Rectification.
21).	Election File & it Correspondence.
22).	Complaints from Members and Correspondence thereof.
23).	Complainant before Registrar, Co-op. Court, Con. Dist. Forum etc.
24).	Recovery Proceeding U/s.91 before Co-operative Court.

ii). As per byelaw No.143 it shall be the responsibility of the Secretary of the Society to maintain and keep up to date the Accounts books, registers and other required records mentioned under byelaw 141 & 142.

iii). As per byelaw No.144 maximum cash balance is to be kept in hand is sum of **Rs.5,000/-**. Excess cash is to be deposited into the Bank at the end of Month.

iv). As per byelaw No.145, all payment in excess of Rs.1,500/- shall be made by means of Crossed Accounts Payee's Cheque only.



11). Audit of Housing Society Accounts.

(Byelaw No. 146, 151,152 & 153).

i). Finalization of Accounts Byelaw No.146:

a). Within 45 days of the close of every co-operative year, the Secretary of the Society or authorize person shall finalize the accounts , prepare Receipts and Payment Statement, Income and Expenditure Statement and Balance Sheet at the close of said Year in prescribed "N" Form along with grouping and scheduled as required which includes investments, debtors, creditors, furniture and fixtures, equipment etc.

b). The Society shall prepare and file Annual Return (Online) before 30th September every year to the Registrar which includes following matters:

- (i). Annual Report of Societies Activities.
- (ii). Society's Audited Statement of Accounts.
- (iii). Plans for surplus disposal as approved by General Body.
- (iv). List of amendment of byelaw of the Society. (if any).
- (v). Declaration regarding date of holding G.B. conduct of election due.
- (vi). Any other information required to be give.
- (vii). List of Active and Non-Active Members.
- (viii). Every Society also file a Return regarding name of the Auditor approved by State Govt., appointed in General Body (AGM) together with his written consent within a period of One month from the date of AGM.
- (ix). If the Society fails to intimate and file the Returns as provided by Section 75(2A) and Section 79(1B), the Registrar may cause Societies Accounts to be audited by appointing an Auditor from the Panel of Auditors by issue of Order.

ii). Appointment of Auditor: (Byelaw No.151):

(a). The Society may appoint an internal Auditor, to audit the Accounts of the Society, at the AGM. The Society shall appoint the Statutory Auditor in its Annual General Body Meeting from the Panel of Auditor approved by State Govt.. The Statutory Auditor shall submit his Audit Report as provided in Sec.81 of M.C.S.Act. 1960.

(b). The Committee is responsible to get the Accounts Audited within the period of Six Months from the closure of Financial Year and any case before issuance of notice for holding the Annual General Body Meeting.

(c). The Remuneration of Auditors so appointed shall be decided by the G.B.

iii). Production of Books and Records for Audit: (Byelaw No.152):

The Secretary of the Society shall produce all books, registers, records before the Internal Auditor and Statutory Auditor, in the office of the Society or where the records are normally kept and furnish such information as may be required by him for the conduct of the Audit of Account of the Society.

iv). Preparation of Audit Rectification Report: (Byelaw No.153):

(a). On receipt of the Audited Reports from Statutory Auditor, the Secretary shall prepare draft audit rectification reports on the objections raised and suggestions made, the form "O" and place the same before M.C., held next after the date of receipt of Audit Reports, for its approval. The Managing Committee shall submit Audit Rectification Report to the Registrar and to the Annual General Body Meeting of the Society.

(b). If the M.C. fails to submit Audit Rectification Report to the Registrar and AGM, all the members of the Committee shall be deemed to have committed an Offence under Sec.146 of M.C.S.Act. 1960 and shall be liable for Penalty and Punishment U/s.147 of M. C. S. Act. 1960.



12). Housing Society Recovery of Dues:

(U/s.101/91 of M.C.S.Act.1960.)

i). As a routine, monthly bills for Society Charges are raised on members and payments are done from time to time. Mostly the Members give their payment every month. When monthly dues are been stopped the recovery problems starts. After payment is stopped, monthly interest is also added as per resolution passed in General Body. The Secretary have to issue Demand Notice (Reminders) to the Member as per byelaw of the Society, when payment is more than two months.

ii). When recover is lump sum then recovery procedure is to be started with a intention to file Recovery proceeding U/s.101 of M.C.S.Act. 1960, before Dy. Registrar of Co-op. Society.

iii). The Society have to send three Reminders for Payment with a gap of 15 days.

- iv). In spite of three reminders if payment is not forthcoming then positively, issue Legal Notice to the Member with a mention of recovery U/s.101.
- v). After Legal Notice if payment is not done, then make preparation to file Recovery Application U/s.101 before Dy. Registrar of Co-op. Societies. Following Documents are required to be filed with Recovery Application to obtain Recovery Certificate.
- a). Account Statement of dues, month wise and year wise.
 - b). Copy of Three Reminders sent Member asking to pay dues.
 - c). AGM/SGM Resolution copy in which monthly outgoings are approved.
 - d). AGM/SGM Resolution copy in which monthly outgoings are increased.
 - e). AGM/SGM Resolution copy in which interest on dues is imposed.
 - f). Resolution of M.C. to Appoint Advocate and to give Authority to Chairman and Secretary to sign and file Recovery Application before DRCS.
 - g). Requisite Stamp Duty and Inquiry Fee is being paid with Recovery Application.
- vi). On receipt of Recovery Application, the Dy.Registrar issues notices to both party. The Matter has been heard, argued and on the basis of merits the Recovery Certificate is issued or rejected. After obtaining Recovery Certificate, the dues can be recovered as per said recovery certificate by appointing Recovery Officer.
- vii). Aggrieved Member can file Revision Application before DJRCS by paying payment 50% of the Recovery Certificate issued.



13). Housing Society Parking Rules:

(Bye Law No.78 to 84.)

A). Policy for allotment of Parking Slots.(Byelaw No.78)

- (a). The Society shall frame and adopt Parking Rules in General Body to Regulate the parking slots, as per provision of law.
- (b). The allotment of Parking space shall be made by the Committee on the basis of "First Come First Served" for available parking slot. However the Member shall have no right to sell or transfer the parking slot allotted by the Society.
- (c). No member may be entitled to utilize more parking space than what is allotted to him by the Committee or which he has purchased.

B). Marking of Parking Slot.(Byelaw No.79).

- (a). Where any parking slots have been built or open space in the Society's compound is available for parking of cars, the Society shall number and demarcate the stilt or open space in such a way that no inconvenience would be caused to any of the Member of the Society. The Committee shall ensure that the space is used by the Members for the purpose for which it is allotted.

C). Eligibility for Allotment of Parking Slots. (Byelaw No.80 & 81).

(a). A Member having a Vehicle in his name will be eligible to have parking slot. The Member is not eligible more than one parking slot. The vehicle should be owned by him or allotted to him by Employer or the Firm or Company of which he is director. If any parking slot un allotted, to them additional parking slots may be allotted to such Member already have a slots allotted t them in normal course. Such allotment of additional parking slots shall be made on year to year basis, provided the same are not required by another Member, who have not been allotted even single parking slot.

(b). In case the number of eligible Members for Parking slot, is in excess of the available parking slots then the M.C. shall allot parking slots on annual basis by fair process in accordance with General Body regulations.

D). Application for Allotment of Parking Slots. (Byelaw No.82).

(a). The Member desiring to have parking slots, may make an application to the Secretary of the Society giving all necessary details. Procedure laid down under byelaw no.63 for disposal of applications, shall be followed by the Secretary and the Committee of the Society.

E). Payment of Charges for Parking of Vehicles: (Byelaw No.83).

(a). Every Member shall pay for parking charges for the number of slots allotted to him at such rate, as decided in the General Body of the Society, whether he actually parks his vehicle or not.

F). Parking of Other Vehicles: (Byelaw No.84).

(a). Every Member having a scooter, a motor cycle, or an auto rickshaw shall obtain prior permission of the Committee for parking his vehicle in the Compound of the Society and pay the charges fixed by the General Body.



14). Housing Society Election & Constitution of Managing Committee.

(Byelaw No.114, 115, 116, 117, 118, 119, 121,)

A). Strength of the Managing Committee.(Byelaw No.114).

(a). The Committee shall consist of 11/13/15/17/19 Member of the Society. This strength includes the Reservation of seats as provided under Sec.73B and 73C of M.C.S.Act.1960. (Refer Byelaw No.114 in detail).

B). Election of the Committee. (Byelaw No.115).

(a). Election of all Members of the Committee shall be held once in 5 Years, before expiry of its term, in accordance of provision of Sec.73CB of the Act. and Rules. It is the duty of the Committee to intimate to the State Election Authority for holding of its election before expiry of its term. On failure, the

Committee Members shall cease to hold office after expiry of its term and attract action by the Registrar under sec.77A.

(b). The Committee of the Society may co-opt Two “**Expert Director**” relating to the objects and activities under taken by the Society. The number of such co-opted members shall not exceed two in addition to the strength as per byelaw no.114 and such co-opted members shall not have right to vote in any election of the Society or to be eligible to be elected as office bearers of the committee.

(c). The Committee of the Society may co-opt two “**Functional Directors**”, such Members shall be excluded for the purposes of counting the total numbers of the Committee and shall have no right to vote.

(d). In respect of Housing Society having contribution of Govt., then the Members of Committee shall include two officers of the Govt., nominated by State Govt. which shall be in addition to the number of Members specified.

(e). The Election of the Society shall be conducted by the State Co-operative Election Authority under Section 73CB.

C). Prohibition against being interested in the Society: (Byelaw No. 116).

No Officer of the Society shall have any interest, directly or indirectly otherwise than as such Officer having:

- i). Any contract made with the Society.
- ii). Any property sold or purchased by the Society.
- iii). Any other transaction of the Society, except as investment made in or loan taken from the Society for provision of residential accommodation by the Society to any paid employee of the Society.

D). Disqualification of Committee Members: (Byelaw No.117).

No person shall be eligible for being elected as Member of the Committee Or Co-opted on it if:

- (a). He/She is convicted of the offences, involving moral turpitude, unless Six year period has elapsed since conviction.
- (b). He/She defaults the payment of dues of the Society within three months From the date of receiving notice in writing served, demanding the payment of dues.
- (c). He/She has been held responsible U/s.79, 88, 147 of Act. or has been responsible for the payment of the costs of inquiry U/s.85 of the Act.
- (d). In case of an Associate Member, non submission of the no-objection certificate and undertaking, as prescribed under these byelaws, by the Member.

- (e). He is not an Active Member.
- (f). He has without previous permission on writing has sublet his falt or part thereof or given it on leave and license or care taker basis or has parted with its possession in any other manner or has sold his shares and interest in the Society.

E). Constitution of Managing Committee (Byelaw No.118):

- (a). Within 7 days from the date of election of result , the Committee has to be constituted and publish such name of Officer bearers on the notice board within 15 days of the constitution of Committee. Such information is to be submitted to the Registrar.

F). Cessation of a Member of the Committee: (Byelaw No.119):

- (a). He has incurred any of the disqualification mentioned under the Byelaw No.117 or
- (b). He has failed to attend any three consecutive monthly meetings of the Committee, without leave of the absence.
- (c). If a Member of the Committee attracts any of the disqualification under The byelaw No.119(a)(i), the Committee shall record the fact in the minutes Of its meeting and the secretary of the society shall inform the member and Registrar accordingly. Such Member shall cease to be the Member of M.C. On the order of he Registrar.

G). Period of Office of the elected Committee: (Byelaw No.122).

The period of office of the Managing Committee elected under the byelaw No.115(a) shall be for 5 Years from the date of assuming the office.



**15). Complaints before DRCS/DDR/DJRCS/COMMISSIONER.
(Byelaw No.174(A)).**

Complaints to be made to the Registrar, matter pertaining to following:

	Type of Complaints
(i).	Registration of Society on misrepresentation.
(ii).	Non-issue of the Share Certificates.
(iii).	Refusal of Membership of the Society.
(iv).	Non registration of Nomination by the Society in case of Election.
(v).	Non occupancy charges.
(vi).	Demand of excess premium for transfer of shares.
(vii).	Non supply of copies of the record and documents.
(viii).	Tampering, suppression & destruction of Society records.
(ix).	Non acceptance of Cheque & other correspondence by committee.
(x).	Non maintenance or incomplete maintenance of records & books.
(xi).	Misappropriation & Misapplication of the funds of the Society.
(xii).	Defaulter / Disqualified Members on the Managing Committee.

(xiii).	Investment of funds without prior permission of General Body.
(xiv).	Reconciliation of Accounts.
(xv).	Non preparation of Annual Accounts Report in time.
(xvi).	Audit and Audit rectification reports.
(xvii).	Non conducting of election before expiry of term of Committee.
(xviii).	Rejection of Nomination of Member.
(xix).	Non calling AGM before 30 th of September of each year.
(xx).	Non calling of Managing Committee Meeting as prescribed in Byelaw.
(xxi).	Resignation by the Committee.
(xxii).	Non filing of Returns and Statements.
(xxiii).	Classification as Non-Active and Active Members.
(xxiv).	Any other, like matters which falls within jurisdiction of the Registrar.



16). Disputes U/s.91 to 96 before Co-operative Court . (Byelaw No.174(B).

Dispute between the Members, Members and Society , which falls U/s.91.

	Type of Complaints / Disputes
(i).	Resolution of the Managing Committee and General Body.
(ii).	The Election of the Managing Committee and its Disputes.
(iii).	Repairs, including major repairs, internal repairs, leakages.
(iv).	Parking of Motor Cars.
(v).	Allotment of Flats / Plots.
(vi).	Escalation of Construction Cost.
(vii).	Appointment of Developer / Contractor, Architect.
(viii).	Unequal Water- Supply.
(ix).	Excess recovery of dues form the Members.
(x).	Any other, like disputes, within jurisdiction of Co-operative Court.



17). Complaints before District Consumer Forum. /State Commission.

- A). Deficiency of Agreements against Builder and Developer.
- B). Non Registration of Society / Land Conveyance.
- C). Deficiency of Services by Society to Members of the Society.



18). Suit / Cases before Civil Court / District Court.

(Byelaw No.174(C))

	Type of Complaints / Disputes
(i).	Non-compliance of the terms and conditions of the agreement, by and between the builder/developer,(specific performance).
(ii).	Substandard Constructions.
(iii).	Conveyance deed in favour of the Society. (specific performance).
(iv).	Escalation of construction cost.
(v).	Any other like dispute which fall within jurisdiction of the Civil Court.



19). Complaint before Police Station.

(Byelaw No.174(E)).

	Type of Complaints / Disputes
(i).	Nuisance carried by the unauthorized use of the flats/shops/parking space/open space in the Society, by the Members, builder, occupants or any other person.
(ii).	Threatening /Assault by or to the Members of the Society and Office Bearers of the Society.
(iii).	Any other like matters which fall within jurisdiction of the Police.



20). Complaint before Local Authority.

(Byelaw No.174(D)).

	Type of Complaints / Disputes
(i).	Unauthorized construction/addition/alternation by Builder /Member Occupants of the flat / shop.
(ii).	Inadequate water supply to the Society and Members.
(iii).	Change of use by the member / occupants.
(iv).	Building's structural problems.
(v).	Any other , like matters which fall within jurisdiction of the Corporation/ Local Authority i.e. Property Tax, Streetlight, garbage, civil amenities.



21). Complaints before General Body Meeting.

(Byelaw No.174(F)).

	Type of Complaints / Disputes
(i).	Non maintenance of property by M.C. Non display of name board.
(ii).	Levy of excess fine in violation of byelaw.
(iii).	Violation of Byelaws by Managing Committee from time to time.
(iv).	Not allowing authentic use of open space by Managing Committee
(v).	Not insuring Property. Appointment of Architect.
(vi).	All other like matters which fall within jurisdiction of General Body.

22). Co-operative Housing Society Managers Duties.

(Full Time or Part Time depends on size (Members) of the Society)

	Type of Work / Functions of Manager.
A).	Monitoring Security, Housekeeping, Plumber/Electricals
B).	Monitoring Members out-going bill, receipts & collection.
C).	Depositing Members payment cheques in Banks & providing the same to Accountant for Accounting.
D).	Preparing vouchers for cash and cheque payments.
E).	Payment common Society Property bill, water bill, electricity bill.
F).	Supervising Society Services by and through nominated persons.
G).	Liaison work with Bank and other Authorities.
H).	Writing Monthly Managing Committee Minutes.
I).	Writing AGM /SGM minutes as corrected /directed by the Secretary.
J).	Updating Flat and Share Transfer Records.
K).	Liaison work with Accountant, Auditor and Legal Consultant.
L).	Fixed Deposit Management, Renewal and Investment Register.
M).	Receiving Complaints from Members and attending all complaints through Secretary and or Committee Members.
N).	Any other like work related to Accounts and Management of Society.



23). Duties of Chairman, Secretary & Treasurer.

	Functions, Duties of the Chairman (Byelaw No.139)
1).	Power of overall supervision, control and guidance for management
2).	In case of any emergency, the Chairman is competent to exercise any powers of the Committee.
3).	While exercising powers the Chairman shall record the reasons.
4).	Any decision, so taken by the Chairman of the Society shall be got ratified in the next meeting of the Committee.
	Functions, Duties of the Secretary (Byelaw No.140)
1).	To issue Share Certificates to the Members as per byelaw.
2).	To deal with Member, Associate Members and Nominal Members.
3).	To enter Nomination, Revocation and noting on Nomination Register.
4).	To. Inspect property of Society & to issue notices to carry repairs of flat.
5).	To deal with expulsion, cessation of membership, associate member.
6).	To deal with applications received from Members.
7).	To prepare & issue demand notice for payment of outgoings.
8).	To bring case of defaulter to the notice of the Committee.
9).	To issue letter of allotment of flat, transfer of flats.

10).	To issue notice of M.C. and G.B. all meetings.
11).	To record M.C. and G.B. Minutes as per byelaw. To maintain minutes.
12).	To calls and attend all Meetings as per byelaw.
13).	To finalize account of the Society as per byelaw and M.C.S.Act. 1960.
14).	To produce record of the Society before different authorities concerned, for the working of the Society with consent of the Chairman,
15).	To prepare Audit rectification reports as per audit memo.
16).	To bring violations of the byelaw by the Members.
17).	To place the complaint application with facts, before Committee.
18).	To discharge any other duties as per byelaw and MCS Act. 1960.
Functions, Duties of the Treasurer	
1).	To keep Cash, Cheque Book in his custody for payment as decided By the Committee from time to time.
2).	To keep watch and control over monthly bills, receipts & collection.
3).	To keep control over Accountant for billing, receipt & Accounts
4).	To keep record of Investment and its renewal from time to time.
5).	To maintain Bank pass books and helping Accountant for Finalization of Account at the end of the Year.
6).	To help Internal & Statutory Auditor at the time of auditing.



24). Duties & Function of Managing Committee. (Byelaw No.138).

Powers, Functions & Duties of Managing Committee	
1).	To receive deposits from Members and to raise Funds.
2).	To present and recommend the rates of contribution to General Body.
3).	To consider matters relating to creation, investment, utilization, repairs, reserve fund and sinking fund.
4).	To decide resignation from Members, Associate & Nominal Members.
5).	To record nomination, revocation in minutes of the Committee.
6).	To take action on flat inspection report.
7).	To decide and consider application from members.
8).	To consider cases of refund of shares and interest in property.
9).	To fix the rate of insurance premium in case commercial use of flat.
10).	To fix Society Charges as per byelaw.
11).	To make recovery, review recovery from time to time.
12).	To impose interest on defaulter as per byelaw.
13).	To authorize Secretary / Chairman to sign Conveyance Deed, Share Certificate or any other documents.
14).	To make available papers of the Society by the Members.
15).	To make sure to hold AGM every year in time as per MCS Act.1960.

16).	To ensure all matters to be considered in Annual General Body Meeting and are kept in Agenda as demanded by the Member.
17).	To call SGBM when it is needed as per byelaw. / by Registrar.
18).	To arrange of New Committee prior to expiry of period of existing M.C.
19).	To ensure that after election New Committee is duly constituted.
20).	To elect Office bearer of the Society.
21).	To make sure that a meeting of a Committee is held once in a month.
22).	To fill in vacancies of the Committee.
23).	To consider resignation of an office bearer of the Society.
24).	To approve the audit rectification reports of statutory and internal audit and forward them to authorities concerned.
25).	To execute deed of conveyance of the land and building.
26).	To take steps to maintain the property of the Society in good condition and to carry out repairs and renewals.
27).	To insure property of the Society.
28).	To suggest to the G.B. the rates of penalties for violation of byelaw.
29).	To regulate operation of lift of the Society.
30).	To regulate parking in the Society.
31).	To ensure that the Society is affiliated to Housing Federation.
32).	To enter into contract with Architect of the Society and Contractors.
33).	To scrutinize the tenders received for construction work and submit report to G.B. for approval and enter into contract.
34).	To take decision on complaint application in the Managing Committee Meeting and inform concern Member of its decision accordingly.
35).	To consider and decide any other matters provided under MCS Act. , MCS Rules, which is not expressed herein above.

(For detail Guidance read our Co-op. Housing Society Management Procedure Book)

Contact: Vinay Ashok Desai. (B.Com.,GDC&A., Govt. Panel C.A.)

Phone: 25348823, Cell: 91 9920900218 Email: vinaydesai123@gmail.com



ASHOK H. DESAI & CO.

Ashok H. Desai

(B.A.,B.Com, L.L.B.,M.B.A.,GDC&A.,DCS, DIEM,CCHM.) Email: adv.ashokdesai@gmail.com
Government Panel Auditor for Co-operative Societies. Contact: 25452737, 9820493952.

Sunil Ashok Desai (BHM., LLB., MBA., GDC&A.)

Contact: 91 8879044747, 91 9029868768 Email: sunilashokdesai@gmail.com

Vinay Ashok Desai. (B.Com.,GDC&A., Govt. Panel C.A. for Co-op.Societies)

Contact: Phone: 25348823, Cell: 91 9920900218 Email: vinaydesai123@gmail.com

1, Gr.Floor, Sai Sadan, B-Cabin (Police Chowki) Shivaji Nagar, Naupada,Thane(W)-400602.(M.S.).

Our Co-operative Sector Professional Services

Under One Roof.

A). Co-op. Housing Society Net (Web)Accounting, Billing & Finalization of Accounts.

(Housing Society Accounting Services at Mumbai & Thane.)

MONTHLY ACCOUNTING

- 1). Monthly Computerized Billing, Receipts, Collection Statement, Members Outstanding Statement. (**Net /Web Accounting**).
- 2). Quarterly Billing facility is available.
- 3). Cheques will be banked once in a month or the Society will deposit.
- 4). Every month cash and cheque payment expenses shall be provided.
- 5). Quarterly / Half Yearly / Yearly Accounts Report facility available.
- 6). Auditing arrangement shall be done through Govt. Panel Auditor.
- 7). Online registration of Society at Co-op. Dept. is available.
- 8). Updating Society Pass Book.
- 9). **A). Net (Web)Accounting Facility for Secretary.**
 - a). Web based Service for viewing Member Ledger.
This facility is available only for Secretary, The Secretary can view
And print all or any of particular Members Maintenance Bill, Cash Book,
Bank Book, Trial Balance, A/c Report for current & previous Years.
- B). Net(Web) Facility for Member.**
 - b). Web based Service for viewing Member's Ledger & Bill.
This facility is available for Member only. The Member view and print
his own Maintenance Bill & P. Ledger, for current & previous years.

C). E-mail facility for sending Maintenance Bills & Receipt.

- c). This facility is available for only Member. This facility of sending bills through mail is very helpful for speedy recovery of monthly outgoings. The Member will receive their maintenance bill and receipts at registered mail id regularly.
- 10). We also provide consultation and expert opinion for Society Management.
- 11). We provide Govt. Panel Auditor or Society may appoint the Auditor.
- 12). Audit Fee will be extra as per Govt. Panel Auditor quotation.
- 13). Monthly charges Rs .Per Member Per Month depend upon total Members.

**(For Quotation Contact: Vinay A. Desai
Phone: 25348823, 25452737, Cell No. 9920900218).**



B). Co-op. Housing Society Yearly Computerized Accounting.

(Housing Society Accounting Services at Mumbai & Thane.)

YEARLY ACCOUNTING

- 1). Maintenance of Collection Register for twelve Months.
- 2). Maintenance of Cash Book, Bank Book & Bank Reconciliation of Bank A/c.
- 3). Cash Book and cash balance tally.
- 4). Society Accounts are computerized and output is:
 - a). Cash Book, Bank Book.
 - b). Journal, Member Collection Record,
 - c). Member Ledger, General Ledger.
 - d). Income and Expenditure A/c., Balance Sheet.
- 5). All account are prepared as required for Auditing of Housing Society.
- 6). Audit Fee will be extra as per Govt. Panel Auditor quotation.
- 7). Yearly Accounting Charges Rs.20/- Per Member Per Month with printing cost.
Society total Members more than 50 the Rates are negotiable.

**(For Quotation Contact: Vinay A. Desai
Phone: 25348823, 25452737, Cell No: 9920900218).**



C). Co-op. Housing Society Internal & Compliance Audit.

(Housing Society Internal & Compliance Audit Services at Mumbai & Thane.)

1). Under this scheme Half Yearly internal & compliance audit of the following records has been done:

ACCOUNTS RECORDS: Collection Records, Cash Book, Bank Book, Member Ledger, General Ledger, Bills, Receipts, Payment Vouchers by Cash and Cheques. Investments, TDS payments. I-Tax.

STATUTORY RECORDS: Share Register, J&I Form Register, Nomination Register, Sinking Fund Register, Loan Register, Dead Stock Register, Asset Register, "O"-Form Register, Mortgage Register, Flat Transfer Register. General Body Minutes Book, Managing Committee Minutes Book.

OTHER RECORD: Flat Transfer Documents, Lift audit file, Structural Audit File , Electricity Connection File, Registrar File, TDS File, I-Tax File, Fire Audit File, Register for Active-Non active Member. Court Case File, Recovery File, Insurance Claim File, Last Year Audit Report, Last Year O-Form Rectification Report. Etc.

2).Detail Report will be given for error and compliance with guidance for rectification.
3). Internal and Compliance Audit Fee shall be Rs.15/- Per Member Per Month up to 100 Members. If total members are more than 100 please ask for special quotation.

(For Quotation Contact: Vinay A. Desai

Phone: 25348823, 25452737, Cell No. 9920900218).

(To remove all errors, defects in accounts, records in management Internal and Compliance audit is must to safeguard interest of Managing Committee.)



D). Co-op. Housing Society Statutory Audit from Govt. Panel Auditors.

(Housing Society Statutory Audit Services at Mumbai & Thane.)

1). Under this scheme Yearly audit has been done of the following records:

ACCOUNTS RECORDS: Collection records, Cash Book, Bank Book, Member Ledger, General Ledger, Bills, Receipts, Payment vouchers by Cash and Cheques. Investments, TDS payments. I-Tax.

STATUTORY RECORDS: Share Register, J& I Form Register, Nomination

Register, Sinking Fund Register, Loan Register, Dead Stock Register, Asset Register, "O"-Form Register, Mortgage Register, Flat Transfer Register. General Body Minutes Book, Managing Committee Minutes Book.

OTHER RECORD: Flat Transfer Documents, Lift audit file, Structural Audit File , Electricity Connection File, Registrar File, TDS File, I-Tax File, Fire Audit File, Register for Active-Non active Member. Court Case File, Recovery File, Insurance Claim File, Last Year Audit Report, Last Year O-Form Rectification Report. Etc.

- 2). Detail Report will be given in A,B,C Format as per Government Audit Manual.
3). Statutory Audit Fee shall be Rs.100/- Per Member Per Month as declared by Co-operative Department. If Members More than 200 the audit fee is negotiable..

4). **To appoint Statutory Auditor you have to follow following Procedure.**

NOTE: a). The Society have to appoint Auditor for the next Financial Year in AGM only and shall issue Appointment letter to the Auditor with copy of Resolution for appointment in AGBM, as per specimen.

b). The Society has to File/Upload Annual Return /Financial Reports and Audit Report for the Audit Year through their login on the Website of Department of Co-operation Govt. Web-site giving full details of the Society.

c). If Society has not yet done Registration online, it is advised to do registration as soon as possible on the

www.mahasahakar.maharashtra.gov.in giving full details of the Society.

d). The Society will send Audit request to auditor. The Auditor will accept audit request. The Society will upload resolution and appointment letter. The Auditor will upload consent letter & generate audit order for Next Year.

(For Quotation Contact: Ashok H. Desai (Govt. Panel No. B-17754).

Phone: 25348823, 25452737, Cell No. 9820493952).



E). Co-op. Housing Society Management Consultation, Oral and in Writing.

(Housing Society Consultation Services at Mumbai & Thane.)

We provide Society Management consultation and expert opinion, Oral and in Writing, of the Following.

- 1). How to seek Charge from Chief Promoter /Developer after registration Of the Society.

- 2). List of Records and Documents to be obtained from Builder & Developer.
- 3). Calculation of Monthly Charges for Housing Society. as per Byelaw.
- 4). Online Registration of Society in Co-op. Dept. and Mandatory Return.
- 5). TDS from Expenses and Payment & Return Filing quarterly.
- 6). TAN & PAN Registration, TDS E-Return, Income Tax E-Return.
- 7). Submission of O-Form.
- 8). Sinking Fund and Repair Fund Collection / Investment.
- 9). Keeping of Statutory Books.
- 10). General Body and Managing Committee Minutes Books.
- 11). Election Rules and its procedure.
- 12). Parking Rules.
- 13). Non-Occupancy Charges.
- 14). Recovery U/s.101.
- 15). Flat / Share Transfer Procedure and Documents.
- 16). Duplicate Share Certificate.
- 17). NOC for Sale of Flat and for Finance from Bank.
- 18). Consumer Court Complaints.
- 19). Encroachment of Common space.
- 20). Change of Byelaw, Adopting New Byelaw.
- 21). Sub-letting the Flat / Shops to Tenant.
- 22). How to conduct AGM / SGM and Draft minutes.
- 23). Imposing Fine and or Penalties.
- 24). Flat Transfer Premium.
- 25). Nominee and Leal Heirs.
- 26). Appointment of Re-Developer /Contractor / Architect.
- 27). Society premises occupant disputes.
- 28). Stilt occupation vacation disputes.
- 29). Appointment of Repair Contractor.
- 30). Any other like dispute related & concern to the Co-op. Housing Society.

**(For Appointment Contact: Adv.Ashok H. Desai (Govt. Panel No. B-17754).
Phone: 25348823, 25452737, Cell No. 9820493952).**



F). Co-op. Housing Society All Other Legal Advise and Consultation.

(Housing Society Legal Advise Services at Mumbai & Thane.)

- 1). Providing Legal advise, consultation, settlements of dispute of the Society.
- 2). Advising above Departmental Complaints , defending Complaints, Revision Appeals, De-Registration, Inquiry / Liquidation & Attending hearing at :
 - i). Dy. Registrar of Co-operative Societies,
 - ii). Dist. Dy. Registrar of Co-operative Societies,
 - iii).Div.Joint Registrar of Co-operative Societies, Konkan Div. /Mumbai Div.
 - iv). Registrar & Commissioner of Co-operation, Pune.
 - v). The Secretary / Co-op. Minister of Co-op. Dept. Mantralaya, Mumbai.
- 3). Advise on Civil litigation, Filing Cases and Defending Cases,
- 4). Advise on Cr. Cases as per IPC & Sec.146, 147 & 148 of M.C.S.Act.1960.
- 5). Advise on Co-operative Dispute falling U/s.91 at Co-operative Courts.

**(Contact for Appointment: Adv.Ashok H. Desai Phone: 25452737
Cell: 9820493952, for more detail Email: adv.ashokdesai@gmail.com)**



G). Co-op. Housing Society Con. Complaints before Dist. Forum / State Commission.

(Consumer Complaint Services at Thane.)

- 1). The Purchaser of Flats and Shops are coming under Consumer Protection Act.1986. As a Member of Society for seeking Services from Society is also coming under CPA 1986.
- 2). Following nature of Complaints shall be filed before Dist. Consumer Forum.
 - a). Developer not executed Land Conveyance in favour of Society.
 - b). Refund of earnest money which is not spent for the purpose.
 - c). Refund of money for Services not provided by Developer.
 - d). Compensation for providing less space than the Agreement.
 - e). Providing mechanical devises, safety decided, lift to the building.
 - f). Non compliance of work as per agreement.
 - g). Non compliance of leakage work terrace work, fire equipment, water tap, compound wall, ground cementing work & other amenities etc.
- 3). The Society or single Member can file Specific Performance, Redressal or Compensation Complaint before Dist Consumer Forum or at State Commission or National Commission.

**(Contact: Adv.Sunil Ashok Desai, Cell: 8879044747, 9029868768, 25348823
Emil: sunilashokdesai@gmailcom)**



H). Co-op. Housing Society Flat / Share Transfer Agreements.

(Flat Transfer Agreements Services at Thane & Mumbai.)

- 1). Flat and Share are transferred in different way by executing Agreements.
 - a). Flat Sale Agreement
 - b). Release Deed Agreement.
 - c). Gift Agreement.
- 2). In case of Flat Sale Agreement and Release deed, you will have to pay Stamp Duty as per Market rate. (You can claim depreciation of Stamp Duty).
- 3). In case of Gift Agreement Stamp Duty payable is Minimum as per amended Provisions and Registration fee is as Market Rate of the Flat.
- 4). In above all the three cases you will have to submit Transfer Set of documents As per byelaw of the Society for Transfer of Flat and Share in favour of Transferee.

(For advise and services Contact: Sunil A. Desai Cell: Cell: 8879044747, 9029868768, 25348823 Email: sunilashokdesai@gmailcom)



I). Co-op. Housing Society Flat/Share Transfer in case of Member's Death.

(Flat Transfer Documents Services at Thane & Mumbai.)

- 1). First you have to check whether nomination is done by the Member or not. In case of Nomination done and not done, the documents differs.
- 2). In both cases (Bye Law 34/35) you have to submit following documents as required for Transfer of Flat/Share in favour of Legal Heir or Nominee.
 - a). Letter to society for enclosing documents and for transfer of Share.
 - b). Indemnity of Applicant Member against deceased Member duly notarized.
 - c). Affidavit from all Legal heirs duly notarized.
 - d). News Paper advertisement as per Byelaw, as required.
 - e). Legal Heir Certificate /Succession Certificate, in case of dispute.
 - f). Membership Application in Form 15 or 17 as per byelaw.
 - g). Membership Fee and Society Dues as per byelaw.

(For advise and services Contact: Sunil A. Desai Cell: Cell: 8879044747, 9029868768, 25348823 Email: sunilashokdesai@gmailcom)



J). Co-op. Housing Society Land Conveyance / Deemed Conveyance Procedure.

(Deemed Conveyance Services at Thane & Mumbai.)

- 1). To complete the conveyance of Land in favour of the Housing Society following are the remedies available (Choose One Remedy).
 - a). Completion of Land Conveyance with consent of Land Lord & Builder.
 - b). By Filing Consumer Complaint before Dist. Consumer Forum.
 - c). By Filing Civil Suit for specific performance.
 - d). By Executing Deemed Conveyance Procedure as per M.O.F.A. 1963.
 - e). By Filing Criminal Case as per M.O.F.A. 1963.
- 2). For executing Land Conveyance Deed in favour of Society, all flat or shops owners should have to pay stamp duty at the time of registration of flat. Which flats have not paid stamp duty, the society have to adjudicate for the same.
- 3). If stamp duty is paid on all flats/shops, your liability is only Registration fee (maximum of Rs.30,000/-) plus other charges as required.

(For advise & service Contact: Ashok H. Desai Phone: 25452737

Cell: 9820493952, for more detail Email: adv.ashokdesai@gmail.com)



K). Co-op. Housing Society Re-Development, its Agreement & Consultation.

(Re-Development, Services at Thane)

- 1). Redevelopment of building of the Society including vacant space shall be done strictly in accordance and confirmation with the Directions issued by the Govt. of Maharashtra vide Govt. Resolution No.CHS2007/M.No.554/14-5 dated 3-01-2009, under section 79(A) of M.C.S. Act. 1960 (as amended from time to time).
- 2). The Representative of the Registrar must be invited for the aforesaid General Body Meeting and his attendance is compulsory.
- 3). In case of increase of Membership on account of redevelopment the Society shall increase the Authorised Share Capital and amend the bye laws accordingly and list of new Members be submitted to the Registrar for appropriate approvals.
- 4). For Redevelopment, the Society have to appoint Architect and Legal Consultant which is mandatory as per notification issued by Govt.
- 5). We give following services in respect of Redevelopment.

- a). Meeting with Builders,
- b). Checking and correcting Redevelopment Agreement given by builder.
- c). Checking and correcting Consent terms between Member & Builder.
- d). Checking and correcting amenities to be provided by Builder.
- e). Execution of Redevelopment Agreement after registration.
- f). Consultation during redevelopment period.

(For advise & service Contact: Ashok H. Desai Phone: 25452737 Cell: 9820493952, for more detail Email: adv.ashokdesai@gmail.com)



L). Co-op. Housing Society Accounts & Management Training at Thane and Seminars at Thane & Mumbai.

(Practice of Co-op. Housing Society Billing, Accounting, Statutory Record Keeping, Minutes Writing and Management.)

Sub: A). Co-operative Housing Society Registration & Management.

B). Billing, Receipts, Banking, A/c. Writing & Final Accounts.

- | | |
|--------------------------------------|--------------------------------------|
| i). Society Charges Calculation. | ii). Preparation of Bills, Receipts. |
| iii). Members Collection Register. | iv). Cash Book, Bank Book. |
| v). General Ledger, Personal Ledger. | vi). Final Accounts Reports. |

C). Maintenance of Statutory Records.

- | | |
|------------------------------|-------------------------------|
| i). Share Register. | ii). I-Form Register. |
| iii). J-Form Register. | iv). Nominee Register. |
| v). Sinking Fund Register. | vi). "O" Form Register. |
| vii). Investment Registers | viii). Asset Register. |
| ix). Dead Stock Register. | x). Loan/ Mortgage Register. |
| xi). Flat Transfer Register. | xii). Active Member Register. |

D). Writing of Minutes of General Body & Managing Committee.

- | | |
|-------------------------------------|----------------------------------|
| i). First General Body Meeting. | ii). Annual General Meeting. ‘ |
| iii). Special General Body Meeting. | iv). Managing Committee Meeting. |

Duration of Course: 12 Weeks Training Programme (Individual Training).

Training Fee: Rs.....(Practical Books Cost Extra Rs.).

Eligibility: Knowledge of Accounts & Books Keeping is must.

Taught in English or in Marathi as per choice.

Classes: Every Sunday 3 Hours (Morning or Afternoon or Evening)

(For Classes, Fee Contact: Ashok H. Desai Phone: 25348823, 25452737 Cell: 9820493952, for more detail Email: adv.ashokdesai@gmail.com)

Co-op. Housing Society Management Seminar.

- 1). We arrange Seminars for Managing Committee Members and to Society Members for 2 to 3 hours at your Office or in Club House / Hall. On Saturday, Sunday or on Holidays.

(Seminar Fee **Rs.5,000/-** per Visit plus **Rs.50/-** per participant . Fee & Literature Cost payable in advance by Cheque.)

(For Seminar Contact: Ashok H. Desai Phone: 25348823, 25452737
Cell: 9820493952, for more detail Email: adv.ashokdesai@gmail.com)



M). Co-op. Housing Society Management Procedure in English/Marathi Publication.

(For Co-operative Housing Society best Management).

A). Co-operative Housing Society Management Procedure in English. Rs.260/-.

Edition : Latest as on date, contains:

PART-I : Registration & Society Management Procedure

PART-II : Minutes Writing of FGM, AGM, SGM, M.C.

PART-III : Housing Society Accounts & Auditing Procedure.

PART-IV : Housing Society Recovery Procedure U/s.101.

PART-V : Housing Society Land Conveyance Procedure

B). Co-operative Housing Society Management Procedure in Marathi Rs.210/-.

Writer & Publisher of Books: Adv.Ashok H. Desai who has been qualified as

B.A.(Ecos), B.Com., LLB, MBA, DCS, DEIM, CCHM, GDC&A., having more

Than 40 Years experience in different field including co-operative sector.

He is on Govt. Panel as Certified Auditor since 18 Years. At present practicing as Co-operative Housing Society Management & Consultant.

(For Books Contact: Office Phone: 25348823, 25452737)



N). G.D.C & A. Classes & Notes Publication.

(1). Govt. Diploma in Co-operation and Accountancy (G.D.C.&A)

(Govt. of Maharashtra State Post Graduate Diploma in Co-operation)

Duration: 4 Months. **Eligibility:** Graduate in any Discipline.

Subject: a). Management of Co-op. Housing Society.	100 Marks.
b). Accounts	100 Marks.
c). Auditing	100 Marks.
d). History, Principle & Management.	100 Marks.
e). Co-operative Laws & Other Laws	100 Marks
f). Co-op. Banking & Credit Societies.	100 Marks.

Examination: Will be held in May Last Week Every Year.

Course Fee : Rs..... Plus Notes of Six Subjects Fee.....

Advantage of G.D.C&A. Diploma:

- | | |
|---|-------------------------------------|
| 1). Post Graduate Diploma of Co-op. Board Pune. | 2). It teaches Co-operation |
| 3). Education to Co-operative Sector. | 4). It helps to Co-op. Banks. |
| 5). Helps for Co-op. Accounting and Auditing. | 6). It helps to Chairman/Secretary. |
| 7). It helps to become Co-operative Auditor. | 8). It teaches Co-op. Management. |
| 9). It helps to do profession, trade and business in Co-operative sector. | |

Exam Fee: As per Govt. Rule (Payable to Govt.)

Batches : Every Sunday Timing 8.30 a.m. to 1.00 p.m.

(2). Certificate in Co-operative Housing Management (C.H.M.)

Subject: a). Management of Co-op. Housing Society.	100 Marks.
b). Accounts	100 Marks.
c). Auditing	100 Marks.

Examination : Will be held in May Last Week Every Year.

Course Fee : Rs..... Plus Notes of Six Subjects Fee.....

Exam Fee : As per Govt. Rule (Payable to Govt.)

Batches : Every **Sunday** only. **Timing 8.30 a.m. to 1.00 p.m.**

Note: Examination Form filing is Online. Registrations in the month of Jan & Feb.

**(For Classes & Fee Contact: Vinay A. Desai
Phone: 25348823, 25452737, 9920900218.)**



O). Co-op. Housing Society T.D.S. & Income Tax E-Return Filing.

(Income Tax E-Return Filing & TDS E-Return Filing is mandatory)

- 1). Co-operative Housing Society is liable to deduct and pay TDS on following Payments when exceeds relevant limits.
 - a). Security Charges.(Contractor).
 - b). Lift Maintenance Charges,
 - c). House Keeping Charges.(Contractor)
 - d). Major Repairs. Terrace Water Proofing,
 - e). Colour and Painting Works.
 - f). Professional Charges.
 - g). Water Tanker Supplier.
 - h). Any other Contractor payment who give services when exceeds limit.
- 2). We advise for deduction of TDS, Payment of TDS and Quarterly filing return.
- 3). The Society is also liable to pay Income Tax and has to file E-Return on Following Income;
 - a). Terrace Rent received from Member.
 - b). Terrace Antenna Income received from mobile Company.
 - c). Club House Income received from Members & Others.
 - d). Interest Income received from Other than Co-op. Banks.
 - e). Any other Income chargeable for Income Tax.
- 4). The Society has to Pay tax liability and file E-Return for the Assessment Year.
- 5). We give such E-Return filing services to Co-operative Housing Society.

**(Contact: Vinay A. Desai for advise for TDS and filing E-Return;
Phone: 25348823, 25452737, Cell No. 9920900218).**



P). Individual Income Tax Assessment & E-Return Filing.

- 1). We provide services of Individual Income Accounting and E-Return Filing.

**(Contact: Vinay A. Desai for advise for TDS and filing E-Return;
Phone: 25348823, 25452737, Cell No. 9920900218).**



- **Deeds, Agreements and Documents for transfer of Flat in Housing Society.**
- **Flat Transfer Documents in case of Death of Member.**
- **Re Development related Deeds, Agreements & Documents**

- **Consultation for Deemed Conveyance and Re- Development.**
- **Consultation for all sorts of Disputes in Co - operative Housing Society.**
- **Consultation in Disputes against Builder and Developer.**

- **Co-operative Housing Society TDS and Income Tax E - Return Filing**
- **Individual Income Tax Assessment and E - Return Filing**

- **Co - operative Housing Society A/c's and Mgt. Training**
- **GDCA Classes and Notes**
- **Co - op Housing Soc. Procedure Book in English & Marathi**

Co- operative Housing Society Management

All Services Under One Roof

Computerised Net Accounting, Billing, Receipts, Banking, Auditing, Statutory Records Keeping, Recovery U/s. 101, Flat Transfer Agreement, Conveyance of Land, Death Case Documentation for Flat / Share Transfer, Dispute Settlement.

Co-operative Housing Society Management Consultation.

Contact : Ashok H. Desai & Co.

1, Sai Sadan, B-Cabin, Shivaji Nagar, Naupada, Thane (West) - 400602. (M.S.) 25348823, 25452737

CLASSES AND PRACTICAL TRAINING PROGRAMS.

GOVT. DIPLOMA IN CO-OPERATION & ACCOUNTANCY (G.D.C. & A.)

Prestigious Diploma by Govt. of Maharashtra Co - op. Board to become Co- operative Accountant, Auditor and for Co- operative Sector Employment.

Exam Form Issue Online : January / February Every Year.

Exam : Every Year Last Week of May., Classes : 1st Week of February.

DIPLOMA IN CO- OP. HOUSING SOCIETY A/Cs. & MANAGEMENT.

Society Registration, Billing, Receipts, Cash Book, Accounting, Ledger Keeping, Final Accounts, Auditing, Statutory, Record Keeping, Issue of Share Certificate, Minutes Writing of AGM / SGM & Monthly Managing Committee Meeting.

Classes : Individual Training, Once in a week, Every Sunday 3 Hours,

Duration of Course; 10 - 12 Weeks Eligibility: XIIth, B.A., B. COM, B. Sc.

Contact: De'Sai Education / Ashok H. Desai & Co. Ph. 25348823, Cell : 9820493952
1, Gr. Floor, Sai Sadan, B- Cabin, Naupada, Thane (West) - 400 602. (M.S.).

