



**GOVERNMENT OF GOA,
DEPARTMENT OF COOPERATION
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Date:- 26/04/2023

Sub: - Directives for verifying statutory compliance by Societies under the Goa Cooperative Societies Act, 2001 before processing their proposals at Zonal Offices.

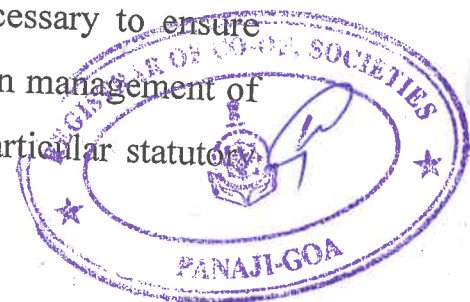
ORDER

{Under Section 69 of the Goa Co-operative Societies Act, 2001 (Goa Act no. 36 of 2001)}

In exercise of the powers conferred upon the undersigned Registrar of Co-operative Societies under Section 69 of the Goa Cooperative Societies Act, 2001 (Goa Act No. 36 of 2001) {hereafter referred to as 'Act'} and to ensure proper implementation of Cooperative provisions, proper management of the business of all the Cooperative Societies functioning in the State of Goa, the following Directives for verifying certain statutory compliances by Societies under the Goa Cooperative Societies Act, 2001 before processing any type of proposals in respect of such Societies at Zonal Offices are hereby issued for strict compliance by all the authorities as under.

Whereas, every registered Society is required to comply with the provisions of Sections 72, 73, 74 & 81 of the Goa Cooperative Societies Act, 2001 (Goa Act 36 of 2001) in a time bound manner within the time limits laid down under the Act and Rules.

And whereas, the aforesaid compliances are utmost necessary to ensure smooth functioning of the Society and to ensure transparency in management of the affairs of the Society. Hence, non-compliance of these particular statutory

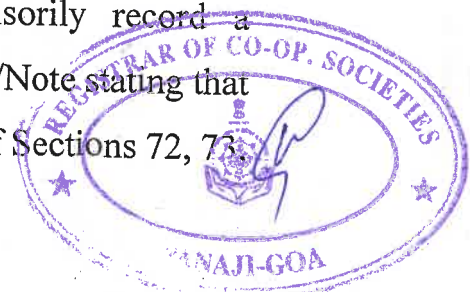


provisions is not at all tolerable and raises serious questions on the continuation of legal existence and well being of the Society.

In some cases it is observed that Societies have failed to comply with the aforesaid statutory provisions within the given time limit. In such cases it is necessary to ensure that defaulting societies are forced to prepare the receipt & payment statements/Trial balance, Trading/Manufacturing Accounts, Profit & Loss Account, Income & Expenditure Account, and Balance Sheet and thereafter to complete Audit of their Books of Accounts and place the Audit report before General Body Meeting of the Society and file the Annual return.

Now therefore, In order to compel such defaulting Societies to comply with the statutory provisions of Sections 72, 73, 74 and 81 of the Act, it is hereby directed as under.

1. The Unit Incharge (Assistant Registrar or Cooperative Officer) of every Society shall, before processing any request for amendment of Bye Laws, change in classification, opening of new branches, appointment/extension of dedicated RCS Nominee, Authorisation /extension of authorization of sales and recovery officer or any other proposal relating to any subject, shall in the first place, verify whether the applicant society has complied with provisions of Sections 72, 73, 74 & 81 of the Act and the proposal shall be processed only if the aforesaid provisions are duly complied with by the applicant Society.
2. The Unit Incharge (Assistant Registrar or Cooperative Officer) shall, while forwarding every proposal of any society under his/her jurisdiction to the Head Office, shall compulsorily record a Certificate in the covering letter/proposal/checklist/Note stating that "This Society has duly complied with provisions of Sections 72, 73,



74 and 81 of the Act for the last co-operative/ financial year closed on 31/03/20___ for which the statutory time limit for compliance ended on 30/09/20_____.”

3. The year and date in such certificate shall be incorporated by taking into consideration the latest statutory time limit under the Act that has expired. Like for processing proposals till 30/09/2023, the timeline of cooperative /financial year 2021-22 ending on 31/03/2022 (timeline over on 30/09/2022) would be verified for compliance, because although subsequent year 2022-23 has closed on 31/03/2023, the statutory timeline for filing of Audit report would be over on 30/09/2023. Hence any proposals taken up for processing on or after 01/10/2023, the compliance of latest year 2022-23 (timeline will be over on 30/09/2023) will have to be checked.
4. In cases where the Unit Incharge finds that the applicant society has not complied with the aforesaid statutory requirements, he/she shall immediately follow the guidelines issued vide Order No. 15/223/2008/ADT/RCS/Vol. IV/3245 dated 02/12/2022 read with Corrigendum No. 15/223/2008/ADT/RCS/Vol. IV/3332 dated 12/12/2022 and shall immediately take steps to complete Audit of concerned Society. In all such cases, the reply to the Society shall be sent within 7 days from the date of receipt of proposal, bringing to their attention the non compliance of statutory provisions and informing that their proposals shall not be processed till the aforesaid statutory provisions are complied with by the Society.



5. In all cases where the defaulting Society is a Urban Credit Society or is doing the business of accepting deposits and granting loans, the Unit Incharge shall immediately submit a proposal to Head Office for imposing restrictions u/s. 68 of the Act for prohibiting the Society from accepting any deposits and sanctioning any loans till they complete all their pending Audits and statutory compliances.

The above directions shall be strictly complied with by all Unit Incharge and any violation by forwarding incomplete proposals without such certificate or by allowing such defaulting Societies to carry on the business of credit despite their default shall be deemed as misconduct under the C.C.S. (Conduct) Rules, 1964 and shall be liable for disciplinary proceedings under the C. C. S. (C. C. A.) Rules, 1965.

Given under the seal of this Office.



(Vishant S. N. Gaunekar)

Registrar of Cooperative Societies & Ex-
Officio Joint Secretary (Co-operation)
Government of Goa, Panaji, Goa

To,

The Director of Printing & Stationary, Government Printing Press, Panaji, Goa for publication in the next issue of Official Gazette.

Copy to: -

- 1) All the Cooperative Societies in the State of Goa through their respective Unit Incharge ARCS or CO in the respective Zonal Offices;
- 2) The Dy. Registrar of Coop. Societies (Tech), O/o. RCS, Patto, Panaji;
- 3) The Dy. Registrar of Coop. Societies (Admin), O/o. RCS, Patto, Panaji;
- 4) ARCS (Audit) / ARCS (Election - North & South) / ARCS (HQ) / ARCS (Mktg.) O/o.RCS, Patto Plaza, Panaji, Goa;
- 5) ARCS & CO Central Zone, Panaji, Goa / ARCS & CO North Zone, Mapusa, Goa / ARCS & CO Bicholim Zone, Sankhali, Goa / ARCS & CO, Ponda Zone, Curti, Ponda, Goa / ARCS & CO South Zone, Margao, Goa / ARCS & CO, Quepem Zone, Quepem, Goa for information and strict compliance;
- 6) Office File;
- 7) Guard File.