

Government of West Bengal
Co-operation Directorate,
New Secretariat Building, 4th Floor,
Kolkata – 700 001

Memo No. **3379**/IV-2168/66

Dated. **4th** September, 2014

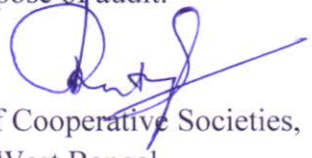
CIRCULAR

Whereas, It has come to our notice that the auditors of Cooperative Audit Directorate are not auditing the accounts of various housing societies on the grounds that they are not drawing up Profit and Loss Accounts and Final Accounts, and

Whereas there are a group of cooperative societies that are non-profit, non-business cooperative societies, including Housing Cooperative Societies and preparation of accounts in form of Profit and Loss accounts and Final Accounts is not applicable for these societies.

Now, in exercise of the power conferred upon me under Clause 165 of the West Bengal Cooperative Societies Rules, 2011, I do hereby approve the preparation of accounts in the form of Income–expenditure statement and Balance Sheet for the purpose of audit of all non business, non profit cooperative societies including cooperative housing societies.

All such non-profit, non-business cooperative societies are hence forth required to prepare accounts in form of Income -Expenditure, Balance Sheet for purpose of audit.

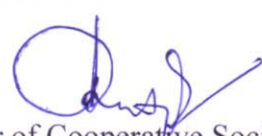

Registrar of Cooperative Societies,
West Bengal

Memo No. **3379/1 (4)**/IV-2168/66

Dated. **4th** September, 2014

Copy forwarded for information to

- 1) The Secretary to the Government of West Bengal, Cooperation Department, 4th Floor, New Secretariat Building, Kolkata-700001.
- 2) The Director, Cooperative Audit, 11A, Mirza Galib Street, Western Block, 3rd floor, Kolkata-700087, with a request to take up audit in all such non profit cooperative societies where they are ready with Income–expenditure statement and Balance Sheet
- 3) The Joint Registrar of Cooperative Societies, (KMAH), 245, B.B. Ganguly Street, Kolkata-700012, with a request to inform all housing cooperative societies.
- 4) The Joint Registrar of Co-operative Societies, RTAH, HIDCO Bhaban, New Town, Kolkata- 156, with a request to inform all housing cooperative societies.


Registrar of Cooperative Societies,
West Bengal