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

(a) Annual report of its activities;

(b) Its audited statement of accounts;

(c) Plans for disposal of surplus funds as approved by the general body of the society;

(d) List of amendments to the byelaws of the society, if any;

(e) Declaration regarding date of holding of its general body meeting and conduct of elections when due;

(f) Any other information required by the Registrar in pursuance of any of the provisions of this Act.

(1B) Every society shall also file a return regarding the name of the auditor or auditing firm from a panel approved by State Government in this behalf, appointed in the general body meeting together with his written consent, within a period of one month from the date of annual general body meeting.

Provided further that no auditor shall accept audit of more than twenty societies for audit in a financial year excluding societies having paid up share capital of less than Rs. one lakh.

Provided also that, the Registrar shall maintain a panel of auditors and auditing firms as approved by the State Government or an authority authorised by it in this behalf

(1B) Every society shall also file a return regarding the name of the auditor or auditing firm from a panel approved by State Government in this behalf, appointed in the general body meeting together with his written consent, within a period of one month from the date of annual general body meeting.

**(24-A)** **Co-operative Education and Training to Members, Member of the Committee and Employees, and Contribution thereof:-**

(1) Every society shall organize co-operative education and training, for its members, officers and employees through such State federal societies of State Apex Training Institutes as the State Government may, by notification in the *Official Gazette,* specify;

Such education and training shall –

(i)               ensure the effective and active participation of the members in the management of the society.

(ii)             groom talented employees for leadership position

(iii)           develop professional skills through co-operative education and training

(2) Every member of the committee, whether elected or co-opted, shall undergo such co-operative education and training for such period and at such intervals as may be prescribed.

(3) Every society shall contribute annually towards the education & training fund of the State federal societies or State Apex Training Institutes notified under sub-section (1), at such rates as may be prescribed, and different rates may be prescribed for different societies or classes of societies.

1) There shall be a Grievances Settlement and Redressal Committee in each society to deal with the grievances of the members and the society relating to its business and management to be constituted in the Annual General Body Meeting of the society to hear and settle the grievances as far as may be practicable within a period of 3 months. The committee of society shall make a report of such constitution of Grievances Settlement and Redressal Committee to the Registrar.

(2) (a) The Grievances Settlement and Redressal Committee shall consist of three active members of the society who shall not be the members of committee of the society.

               (b)          The chairman of the committee under sub-section (1) shall be a knowledgeable and senior member of the society; and the two other members of the society shall preferably be expert or having experience in such class of societies, and whom the general body considers as independent and impartial

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. (As there is no

provision for extension to hold AGBM )