

Ministry of Cooperation



Audits of Multi-State Cooperatives

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As per the provisions of Section 70 of the Multi-State Cooperative Societies Act, 2002, every multi-State co-operative society is required to appoint an auditor or auditors at each Annual General Meeting. Such auditors or auditing firms are to be selected from a panel approved by the Central Registrar. The auditor so appointed is required to submit the audit report to the multi-State co-operative society within six months from the close of the financial year to which the accounts relate.

Further, as per Section 72 of the Multi-State Cooperative Societies Act, 2002, no person shall be qualified for appointment as an auditor of a multi-State co-operative society unless he is a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949.

The total number of Multi-State Cooperative Societies (MSCSs) audited during last three years is placed at Annexure-I. Certain irregularities, including violations of provisions of the Multi-State Cooperative Societies Act, 2002, have been observed in some cases. Action is taken in accordance with the provisions of the Act, wherever required. In cases where serious irregularities are observed and the society is found not to be functioning in accordance with the provisions of the Act, winding up proceedings are initiated under Section 86 of the Multi-State Cooperative Societies Act, 2002, and liquidators are appointed.

Annexure-I

State-wise Number of Annual Return Filed by MSCSs				
				(As on 28/02/2026)
S.No.	State	2022-23	2023-24	2024-25

1	Andhra Pradesh	3	3	5
2	Assam	2	1	0
3	Bihar	4	5	8
4	Chhattisgarh	1	1	0
5	Delhi	58	60	49
6	Gujarat	20	21	17
7	Haryana	5	7	5
8	Jharkhand	2	2	2
9	Karnataka	18	25	24
10	Kerala	20	37	28
11	Madhya Pradesh	6	6	5
12	Maharashtra	291	303	275
13	Nagaland	1	0	0
14	Odisha	1	0	0
15	Puducherry	4	4	4
16	Punjab	5	6	5
17	Rajasthan	18	20	16
18	Sikkim	1	1	1
19	Tamil Nadu	75	79	65

20	Telangana	8	11	11
21	Uttar Pradesh	37	36	22
22	Uttarakhand	1	1	2
23	West Bengal	16	16	11
	Total	597	645	555

This information was given by Union Minister for Home and Cooperation Shri Amit Shah in a written reply in Rajya Sabha.

AK/AP

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