



GOVERNMENT OF MEGHALAYA



**OFFICE OF THE REGISTRAR OF
COOPERATIVE SOCIETIES**

BASICS FOR FORMATION OF A COOPERATIVE SOCIETY

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DEFINITIONS

A Cooperative is an autonomous association of persons united voluntarily to meet their common economic, social and cultural needs and aspirations through a jointly-owned and democratically controlled enterprise.

VALUES

Cooperatives are based on the values of self-help, self-responsibility, democracy, equality, equity and solidarity. In the tradition of their founders, cooperatives members believe in the ethical values of honesty, openness, social responsibility and caring for others.

PRINCIPLES

Voluntary and Open Membership

Co-operatives are voluntary organisations, open to all persons able to use their services and willing to accept the responsibilities of membership, without gender, social, racial, political or religious discrimination.

Democratic Member Control

Co-operatives are democratic organisations controlled by their members, who actively participate in setting their policies and making decisions. Men and women serving as elected representatives are accountable to the membership. In primary co-operatives members have equal voting rights (one member, one vote) and co-operatives at other levels are also organised in a democratic manner.

Member Economic Participation

Members contribute equitably to, and democratically control, the capital of their co-operative. At least part of that capital is usually the common property of the co-operative. Members usually receive limited compensation, if any, on capital subscribed as a condition of membership. Members allocate surpluses for any or all of the following purposes: developing their co-operative, possibly by setting up reserves, part of which at least would be

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indivisible; benefiting members in proportion to their transactions with the co-operative; and supporting other activities approved by the membership.

Autonomy and Independence

Co-operatives are autonomous, self-help organisations controlled by their members. If they enter into agreements with other organisations, including governments, or raise capital from external sources, they do so on terms that ensure democratic control by their members and maintain their co-operative autonomy.

Education, Training and Information

Co-operatives provide education and training for their members, elected representatives, managers, and employees so they can contribute effectively to the development of their co-operatives. They inform the general public - particularly young people and opinion leaders - about the nature and benefits of co-operation.

Cooperation and Cooperatives

Co-operatives serve their members most effectively and strengthen the co-operative movement by working together through local, national, regional and international structures.

Concern for Community

Co-operatives work for the sustainable development of their communities through policies approved by their members.

TYPES OF COOPERATIVE SOCIETIES

There are different types of Cooperative Societies which can be organized and promoted depending upon the feasibility and economic viability of the area, village(s).

District Level/Regional Level Cooperative Societies can be organized and promoted only through the affiliations of Primary Cooperative Societies at the District/Region with the same type of activities and functions, e.g. District Milk Union, etc.

The following types of Cooperative Societies are:

i) Consumer Cooperatives



ii) Handloom Weavers Cooperatives



iii) **Handicrafts Cooperatives**



iv) **Transport Cooperatives**



v) **Fishery Cooperatives**



vi) **Dairy Cooperatives**



vii) **Piggery Cooperatives**



viii) **Poultry Cooperatives**



ix) Marketing Cooperatives



x) Industrial Cooperatives



xi) Processing Cooperatives



xii) Horticulture Cooperatives



xiii) Women Cooperatives



xiv) Multipurpose Cooperative Societies



5. CHARACTERISTICS OF A COOPERATIVE SOCIETY

Based on the above definitions, we can derive the following characteristics of cooperative organizations.

i) **Voluntary association:**

Everybody having a common interest is free to join cooperative society. There is no restriction on the basis of caste, creed, religion, colour, etc. Anybody can also leave it at any time after giving due notice to the society. That is specialty of any cooperative society. There should be minimum of 15 members to for cooperative society but there is no maximum limit for the membership.

ii) **Separate legal entity:**

A cooperative society after registration is recognized as separate legal entity by law. It acquires an identity quite distinct and independent of its member can purchase, dispose its own assets, can sue and also can be sued. The income of cooperative society is legally taxable as per the Income Tax Act, 1961.

iii) **Democratic management:**

Equalities is the essence of cooperative enterprises, governed by democratic principles. Every member has got equal right over the function management of that society. As such each member has only single voting right irrespective of the number of shares held or capital contributed by them. In case of cooperative society, no member detects the terms and conditions of the functioning because "one man one vote" is the thumb rule.

iv) **Service motive:**

The main objective being formation of any cooperative society is for mutual benefit through self-help and collective effort. Profit is not at all in the agenda of the cooperative society. But if members so like, they can take up any activities of their choice to generate surplus in order to meet the day-to-day expenses.

v) Utilization of surplus:

The surplus arising from the operation of business is partly kept in a separate reserve and partly distributed as dividend among the members. According to the Meghalaya Cooperative Societies Act 2015 (Act No.11 of 2015), each society must transfer at least 25% of its net profits to Reserve Fund. It may distribute as per its Bye-Law of its surplus as dividend to its members and can spent also for the welfare of the members.

vi) Cash trading:

One exception in the cooperative society is that like other business it never go for credit sales. It sells the goods on the basis of cash only. Hence, the cooperative society hardly come across with the financial hardship because of non-collection of sales dues.

vii) Government control:

All the cooperative societies of the country are regulated by the Government through its different rules and regulations framed from time to time. Cooperative Societies are required to register themselves as per the Meghalaya Cooperative Societies Act, 2015. The Act provides the law for registration and functioning of the Cooperative Societies in the State.

viii) Capital:

The capital of the society is raised from its members by way of share capital. However, the major part of finance is raised by the society through taking loan from the Government or by accepting grants and assistance from the Central or State Government or from the apex cooperative institutions like state and central cooperative banks operating in that state.

6. FORMATION OF A COOPERATIVE SOCIETY

- A group of individual or a group comprising not less than 15 individual or groups can organize amongst themselves and promote a Cooperative Society.

- Any individual attaining the age of 18 years and above can become a members of a Cooperative Society.
- The members of a Cooperative Society should reside in the same compact area and having common economic needs to uplift their economic conditions through joint and collective efforts.
- A Cooperative Society has been formed behind the following broad objectives:
 - To render services to its members instead of making profits.
 - It encourages a state of mutual help in the place of competition.
 - It assumes a state of self-help in the place of dependence.
 - It develops a state of moral solidarity in the place of unfair business activities.

7. CONDITIONS FOR REGISTRATION.

- A member of a Cooperative Society should not be less than 18 years in age.
- The promoters of a Cooperative Society should not be less than 15(fifteen) individuals.
- The promoters should jointly submit the application in a plain paper to the Assistant Registrar of Cooperative Societies/Sub-Registrar of Cooperative Societies at the District and Sub-Divisions for application of registration.
- The Assistant Registrar/Sub-Registrar of Cooperative Societies will depute a Senior/ Junior Cooperative Officer from his establishment to conduct an enquiry on the feasibility and economic viability of the proposed Cooperative Society.
- On receiving the enquiry from the Senior/Junior Cooperative Officer within 1(one) month time, the Assistant/Sub-Registrar of Cooperative Societies after fully satisfying the enquiry report will instruct the

convener of the proposed Cooperative society to hold the 1st Inaugural Meeting of the Cooperative Society within a period of 1(one) month.

- During the 1st Inaugural Meeting of the proposed Cooperative Society, the meeting will consider the following agenda:
 - i) To adopt the drafted Bye-Law of the Cooperative Society.
 - ii) To fix the authorized paid up Share Capital of the Cooperative society.
 - iii) To determine the face value of Individual Share subscription and the number of shares fixed for each member, the rate of admission fees, contributions, annual subscriptions, etc it any.
 - iv) To elect the Board of Directors/Managing Committee members of the Cooperative Society.
- After 5(five) days of the 1st Inaugural Meeting, the elected Chairman/ President and the Secretary will submit the following documents to the Assistant/Sub-Registrar of Cooperative Societies for registration of the Cooperative Society after duly certified by the Departmental Officer who attended the meeting and inaugurate the same.
 - i) Application Form in the prescribed Format - 4 copies
 - ii) Bye Laws – 4 copies
 - iii) Proceeding of the 1st Inaugural Meeting – 4 copies
 - iv) Promoters list of the proposed Cooperative Society – 4 copies
 - v) List of members who attended the Inaugural Meeting – 4 copies
- On receiving of the required papers the Assistant/Sub-Registrar of Cooperative Societies will process and scrutinized the registration papers. In case of 1(one) village Cooperative Society he will register the same by notification in the official gazette.

In case of more than 1(one) village and for those Cooperative Societies which propose for taking up processing, allied-agriculture

activities, industrial, transport activities, the Assistant/Sub-Registrar of Cooperative Societies shall place the proposal for registration in the District Level Committee Meeting headed by the Deputy Commissioner of the District for recommendation by the concerned Line Department for registration.

After recommendation of the District Level Committee, the Assistant/Sub-Registrar of Cooperative Societies will register the same by notification in the official gazette.

➤ Each copy of the Certificate of Registration, Notification of the Bye-Law, approval of the 1st Inaugural Meeting duly countersigned by the Assistant/Sub-Registrar of Cooperative Societies alongwith the Round Seal on each page of the above said documents/papers will then be forwarded to the:

- i) The Chairman/Secretary of the Cooperative Society;
- ii) The Registrar of Cooperative Societies, Meghalaya, Shillong;
- iii) The Deputy Commissioner of the concerned District;
- iv) The Block Development Officer of the concerned C&RD Block; and
- v) The Cooperative Extension Officer concerned.

➤ The Cooperative Society will start its function and activities with effect from the date of registration.

8. ROLE OF REGISTRAR OF COOPERATIVE SOCIETIES

Right from the Registration of a Cooperative Society till the cancellation of its registration, the Registrar acts as a friend, philosopher and guide to the Cooperatives and ensures that Cooperative Societies function in accordance with the Cooperative Societies Act. In fact, the Registrar is "Trimurti" of the Cooperative Movement. The main functions of the Registrar are as under:

- i) Registration of Cooperative Societies
- ii) Registration of amendments in the Bye-Laws of Cooperative Societies
- iii) Amalgamation, division and re-organization of Cooperative Societies
- iv) Ensure timely election of the Managing Committee in Cooperative Societies
- v) Conduct elections of Managing Committee in Primary Cooperative Banks and federal Cooperative Societies
- vi) Ensure proper investment of funds by Cooperatives as per Act & Rules
- vii) Conduct statutory audit, order inspection, enquiry and also fixing surcharges on negligent functionaries of Cooperative Societies
- viii) Settle disputes of Cooperative Societies through the process of arbitration
- ix) Function as an appellate court

9. BASIC FACTS ABOUT A COOPERATIVE SOCIETY

I Management.

- The supreme power of a Cooperative Society lies with the General Assembly consisting of all the members
- The General Assembly Meeting shall meet once in a year generally known as the Annual General Meeting.
- The General Assembly should be held within 6(six) months from the close of the financial year, i.e. from 1st April.
- The General Assembly shall elect the Board of Directors/Members of the Managing Committee consisting of not less than 10(ten) members including 2(two) women and not more than 21(twenty one) members.
- The day to day management of the Cooperative Society lies with the Board of Directors/Management Committee.

- The rights and duties of the Board of Directors/Management Committee are:
1. To admit new members
 2. To suspend/expel/remove members
 3. To raise funds/invest funds
 4. To appoint/suspend/discharge employees
 5. To institute/compromise suit
 6. To carry on monetary transactions, maintain proper and correct accounts, records and register of the Cooperative Society
 7. To submit such accounts/statement of accounts to the General Assembly Meeting, the Registrar of Cooperative Societies and other authorities required
 8. To furnish the Statement of Accounts, records of the Cooperative Society during the Statutory Audit by the Departmental Auditor
 9. To convene the Annual General Assembly Meeting of the Cooperative Society regularly in time
 10. To verify and review the Assets and Liabilities of the Cooperative Society before the close of the financial year
 11. To realize the advances/loans from the members and take legal action against the defaulters
 12. To review the strength and weakness, prepare the Budget for the next year

II Funds.

The funds or working Capital of the Cooperative Society is made up by way of:

1. Share Capital subscribed by each individual member

2. Admission fee
3. Contributions from individual member – Monthly, Quarterly
4. Annual subscription fees – Renewal annually
5. Deposits from members
6. Borrowings from the Cooperative Financial Institution/Agencies etc.
- ▶ 7. Financial Assistance in the shape of Share Capital contribution to strengthen the Capital based; management subsidy to support the management cost; and loans from the State Government/Central Government

III Membership.

Every individual attaining the age of 18 (eighteen) years above, residing within the area of operation of the Cooperative Society can be enrolled or become a member of a Cooperative Society provided that he pays on admission fee and subscribes at least 1(one) share at the time of admission.

He may resigned at any time for reasons of leaving the area of operation etc. on which case the share money subscribed will be refunded subject after deduction of all the dues owed by him to the Cooperative Society.

IV Statement of Accounts.

- At the close of each Cooperative year/financial year i.e. 21st March ending the working of the Cooperative Society will be audited by the Statutory Auditor of the Department
- The Cooperative Society shall prepare the Annual Cash Account during the year under Audit i.e. from 1st April to 31st March in which all cash transactions are entered under appropriate Head of Accounts in which Receipts are entered in the left side and all expenditure under the Right hand side.

CASH ACCOUNT OF _____ COOPERATIVE SOCIETY LTD.,
DURING THE YEAR 20__ TO 20__
W.E.F. 1ST APRIL 20__ TO 31ST MARCH 20__

RECEIPT	Previous Year	Current Year	EXPENDITURE	Previous Year	Current Year
1	2	3	4	5	6
To Admission Fees To Share collected from Members To Sales of Goods			By Deposits to Bank By Purchase of Goods		
Total Opening Balance			Total Closing Balance		
Grand Total			Grand Total		

TRADING ACCOUNT.

➤ The Cooperative society will prepare the Trading Account which should include all items relating to purchases, sales, opening stock, closing stock, freight charges, carriage charges and all other items relating to Trading. The purpose of this is to arrive at the Gross Trading result, i.e. gross profit or gross loss:

**TRADING ACCOUNT OF THE _____ COOPERATIVE
 SOCIETY LTD., DURING THE YEAR 20__ TO 20__
 W.E.F. 1ST APRIL, 20__ TO 31ST MARCH, 20__.**

	Previous Year	Current Year		Previous Year	Current Year
1	2	3	4	5	6
To Opening Stock			By Sales of:		
i) Consumer Goods			i) Consumer Goods		
ii) Livestock, etc.			ii) Livestock, etc.		
iii) Agricultural/ Horticultural Products			iii) Agricultural/ Horticultural Products		
To Purchases of			By Closing Stock:		
i) Livestock, etc.			i) Consumer Goods		
ii) Agriculture/ Horticulture Products			ii) Livestock, etc.		
To Freight Charges			iii) Agricultural/ Horticultural Products		
To Carriage Charges					
Total			Total		
Gross Profit			Gross Loss		
Grand Total			Grand Total		

PROFIT AND LOSS ACCOUNT.

- The Cooperative Society after preparing the Trading Account will also prepare the Profit & Loss Account Statement for the whole year, whose purpose is to arrive at the net result either Net Profit or Net Loss.
- In this account all items of revenue expenses and revenue incomes are incorporated besides depreciation charges under appropriate

heads. Items of expenditures like salary to staff, traveling allowances, carriage outward, printing & stationeries, advertisements, interest on borrowings, insurance charges, depreciation, etc. are entered in the left hand side. Items of income such as interest on loan given to members, commission received, interest earned on savings, gross profit from trading account, subsidies from Government, etc. are entered in the right hand side. The difference between the two sides results to either Net Profit or Net Loss.

PROFIT AND LOSS ACCOUNT OF THE _____
COOPERATIVE SOCIETY LTD. DURING THE YEAR 20__ TO 20__
FROM 1ST APRIL, 20__ TO 31ST MARCH, 20__.

SI. No.		Previ-ous Year	Current Year	SI. No.		Previ-ous Year	Current Year
1	2	3	4	5	6	7	8
1.	To Salaries of staff			1.	By Gross Profit		
2.	To Printing & Stationeries			2.	By Interest on S.B. A/c		
3.	To Interest on Borrowings			3.	By Commis-sion		
				4.	By Subsidy		
	Total:				Total:		
	Net Profit				Net Profit		
	Grand Total:				Grand Total:		

PROFIT & LOSS APPROPRIATION ACCOUNT.

- After determine the Net Profit of the Cooperative Society, the Management will prepare the Profit and Loss Appropriation Account where the Net Profit will be made for provision to distribute the profits as per provision of the Bye-Law.
- Before distribution of profit, the Cooperative Society out of its Net Profit shall transfer an amount of not less than 25% to the Reserve Fund as per provision of the Meghalaya Cooperative Societies Act and Rules.
- The balance from the Net Profit after transferring to the Reserve Fund shall be distributed as per provisions of the Act and Rules.

BALANCE SHEET

- After the Profit and Loss Account, the Cooperative Society is required to prepare the Balance Sheet which is deposited as a statement of Financial Position of the Cooperative as on 31st March ending.
- It exhibits the position of Capital and Liabilities on the left hand and the Property and Assets on the Right hand as on 31st March ending.
- Balance to prepared out from the Ledger Balances or Trial Balance of Personal and Real account are also incorporated in the Statement after necessary adjustments

Sl. No.	Capital & Liabilities	Previous Year	Current Year	Sl. No.	Property & Assets	Previous Year	Current Year
1	2	3	4	5	6	7	8
1.	Authorized Paid Up			1.	Cash in Hand		
2.	Capital Paid Up share Capital i) Individual ii) Government			2.	Cash at Bank		
3.	Reserve Fund			3.	Investments		
4.	Borrowings			4.	Total Assets		
5.	Reserves			5.	Closing Stock		
	Grand Total:				Grand Total:		

10. STATUTORY BOOKS OF ACCOUNTS AND RECORDS.

The Cooperative Society shall have to maintain the following books and records:

1. Membership Register
2. Share Ledger
3. Land Record Register
4. Receipt Book
5. Cash Book
6. Purchase Day Book
7. Sales Day Book
8. General Ledger
9. Loan Ledger
10. Deposit Register
11. Stock Book Register
12. Proceeding Book of Annual General Meeting
13. Proceeding Book of Managing Committee Meeting
14. Relevant files for sanctions, administrative correspondence, etc.

11. ADVANTAGES AND DISADVANTAGES.

➤ Advantages of Cooperative society:

1. Easy to form:

The formation of a cooperative society is very simple as compared to the formation of any other form of business organisations. Any fifteen adults can join together and form a cooperative society. The procedure involves in the registration of a cooperative society is very simple and easy. No legal formalities are required for the formation of cooperative society.

2. No obstruction for membership:

The membership of cooperative society is open to everybody. Nobody is obstructed to join on the basis of religion, caste, creed, sex and colour etc. A person can become a member of a society at any time he likes and can leave the society when he does not like to continue as ; member.

3. Limited liability:

In most cases, the liabilities of the members of the society is limited to the extent of capital contributed by them. Hence, they are relieved from the fear of attachment of their private property, in case of the society suffers financial losses.

4. Service motive:

In Cooperative society members are provided with better good and services at reasonable prices. The society also provides financial help to its members at the concessional rates. It assists in setting up production units and marketing of produces, small business houses and to small farmers for their agricultural products.

5. Democratic management:

The cooperative society is managed by the elected members from and among themselves. Every member has equal rights through its single vote but can take active part in' the formulation of the policies of the society. Thus all member are equally important for the society.

6. Stability and continuity:

A Cooperative Society cannot be dissolved by the death insolvency, lunacy, permanent incapability of the members. Therefore, it has stable life and continues to exist for a longer period. It has got separate legal existence. New members may join and old members may quit the society but society continues to function unless are otherwise all members unanimously decided to close the same.

7. Economic operations:

The operation carried on by the cooperative society economical due to the eliminations of middlemen. The services of middlemen are provided by the members of the society with the minimum cost. In the case of cooperative society, the recurring and non-recurring expenses are very less. Further, the economies of scale-*ma* production or purchase, automatically reduces the procurement price of the goods, thereby minimises the selling price.

8. Surplus shared by the members:

The society sells goods to its members on a nominal profit. In some cases, the society sells goods to outsiders. This profit is utilised for meeting the day-to-day administration cost of the society. The procedure for distribution of profit that some portion of the surplus is spent for the welfare of the members, some portion kept reserve whereas the balance shared among the members as dividend on the basis of this purchases.

9. State patronage:

Government provides special assistance to the societies to enable them to achieve their objectives successfully. Government also extends many type of subsidies to cooperative societies strengthening their financial stability and sustainable growth in future.

Disadvantages of Cooperative Society:

Despite many an advantages, the cooperative society suffer from certain limitations c drawbacks. Some of these limitations, which a cooperative form of business has are as follows:

1. Limited resources:

Cooperative societies financial strength depend on the cap contributed by its members and loan raising capacity from state cooperative banks. The membership fee is limited for which they are unable to raise large amount of resources as their members belong to the lower and middle class. Thus, Cooperatives are not suitable for the large scale business which require huge capital.

2. Inefficient management:

A cooperative society is managed by the members only. They do not possess any managerial and special skills. This is considered as major drawback of this sector. Inefficiency of management may not bring success to the societies.

3. Lack of secrecy:

The cooperative society does not maintain any secrecy in business because the affairs of the society is openly discussed in the meetings. But secrecy is very important for the success of a business organisation. This paved the way for competitors to compete in more better manner.

4. Cash trading:

The cooperative societies sell their products to outsiders only in cash. But, they are usually from the poor sections. These persons require to avail credit facilities which is not possible in the case of cooperatives. Hence, marketing is a shortcoming for the cooperatives.

5. Absence of motivation:

The members may not feel enthusiastic because the law governing the cooperatives put some restriction on the rate of return. Absence of relationship between work and reward discourage the members to put their maximum effort in the society.

6. Disputes and differences:

The management of the society constitutes the various types of personnel from different social, economical and academic background. Many a times they strongly differs from each other on many important issues. This becomes detrimental to the interest of the society. The different opinions and disputes may paralyses the effectiveness of the management.

12. VISION OF THE DEPARTMENT.

- (i) To strengthen the growth of Cooperative Movement through Motivational Programmes, Awareness Programmes.

- (ii) To make the Cooperative Societies as business entrepreneurs through capacity building, professional management and skills development.
- (iii) To make an outreach to all the untapped village(s) in the whole State through formation of Integrated Village Cooperative Societies to fulfill the needs of Financial Inclusion and access to market linkages.
- (iv) To facilitate the Cooperative Societies on a convergence mode with the Meghalaya Basin Development Authority (MBDA), Meghalaya Livelihood and Access to Market Project (MeghaLAMP) and other Development Departments.

13. LEGAL REFORMS.

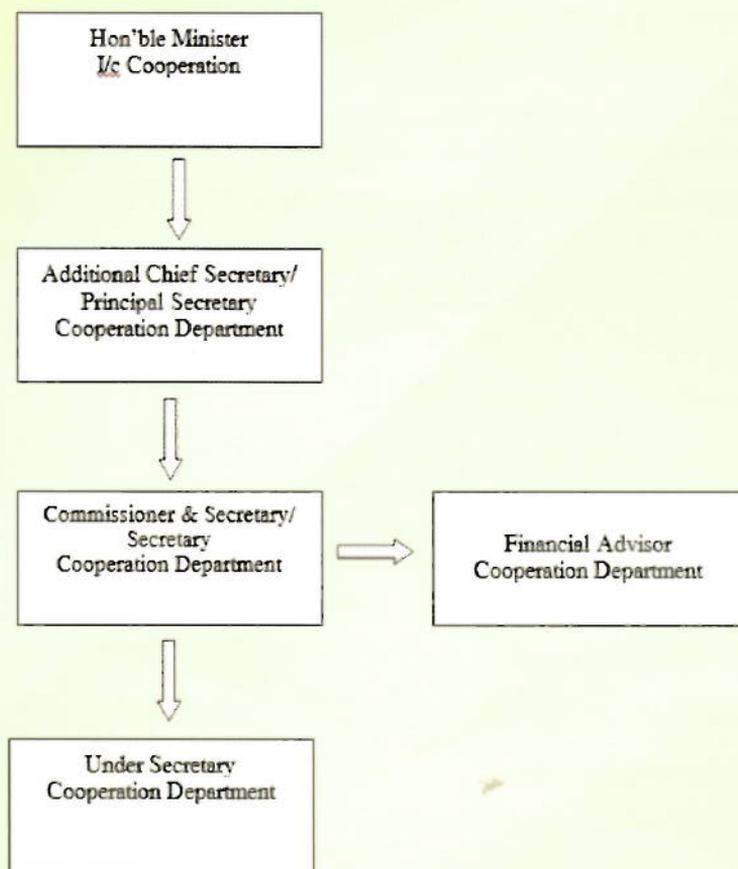
➤ **The Meghalaya Cooperative Societies Act 2015 (Act No.11 of 2015) has come into effect from 1st December, 2015.**

➤ **The main characteristic of the Act are:**

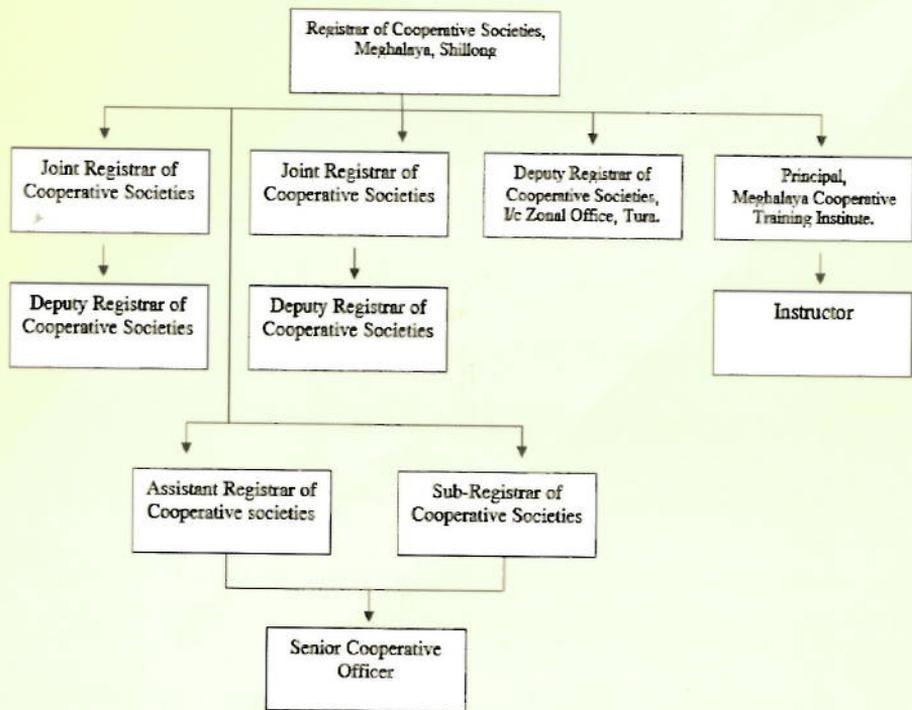
1. Definitions.
2. Registration of Cooperative Societies.
3. Rights and Liabilities of Members of a Registered Cooperative Society.
4. Management.
5. Duties of Registered Cooperative Societies.
6. Property and funds of Registered Cooperative Societies.
7. Audit.
8. Inquiry and Inspection.
9. Settlement of Disputes.
10. Dissolution of Cooperative Societies.
11. Recovery of Sums Due, and Enforcement of obligations.
12. Penalty.
13. Jurisdiction.
14. Applicable to short Term Cooperative Credit Structure.
15. Miscellaneous.

14. STRUCTURE OF THE DEPARTMENT.

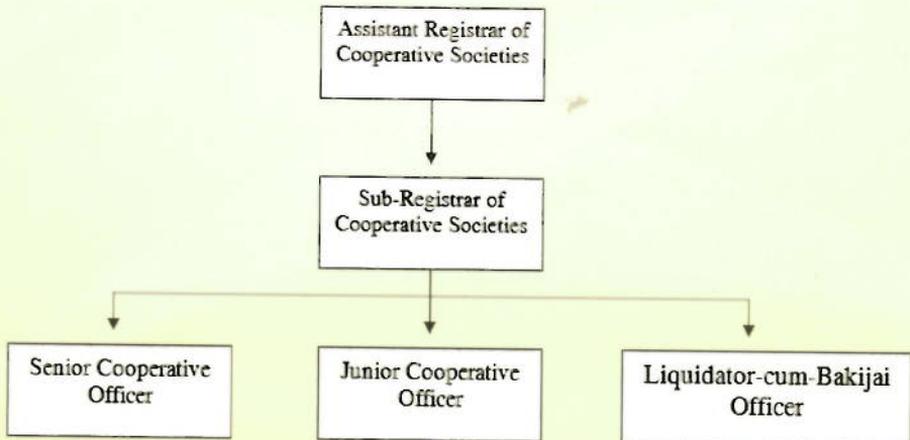
A. ADMINISTRATIVE DEPARTMENT – SECRETARIAT



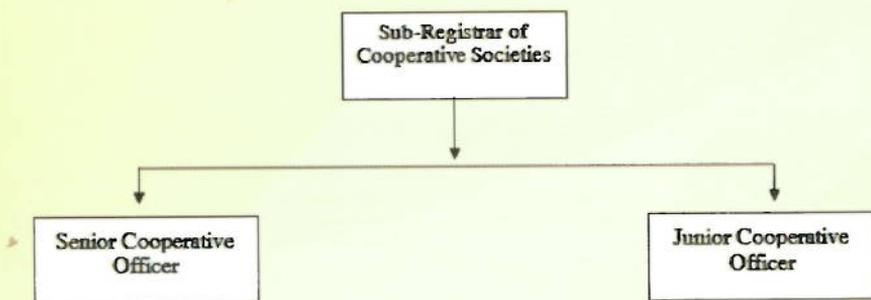
B. DIRECTORATE – OFFICE OF THE REGISTRAR OF COOPERATIVE SOCIETIES, MEGHALAYA



C. DISTRICT LEVEL.



D. SUB-DIVISIONAL LEVEL.



15. STRENGTH OF COOPERATIVE SOCIETIES AS ON 31-03-2016.

A. STATE COOPERATIVE FEDERATIONS:

1. The Meghalaya Cooperative Apex Bank (MCAB) Ltd., Shillong
2. The Meghalaya State Cooperative Marketing & Consumers Federation (MECOFED) Ltd., Shillong.
3. The Meghalaya State Cooperative Housing Financing Cooperative Society (MSCHFCS) Ltd., Shillong.
4. The Meghalaya Apex Handloom & Handicraft Cooperative Federation (MEGHALOOM) Ltd., Shillong.
5. The Meghalaya Village Development & Promotion Tourism Cooperative Society (MVDPTCS) Ltd., Shillong.
6. The Meghalaya State Cooperative Union (MSCU) Ltd., Shillong.

B. PRIMARY REGISTERED COOPERATIVE SOCIETIES

Sl. No.	Type of Cooperative Societies	East Khasi Hills	West Khasi Hills	Jaintia Hills	Ri-Bhoi	East Garo Hills	West Garo Hills	South Garo Hills	South West Khasi Hills	Amlarem	Sohra	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	Cooperative Urban Bank	1	-	1	-	-	1	-	-	-	-	3
2.	Wholesale Cooperative Store	-	-	1	-	-	1	-	-	-	-	2
3.	PACS	25	24	18	18	19	43	14	9	3	6	179
4.	Housing	4	3	-	-	-	1	-	1	-	1	10
5.	Consumer	19	3	3	3	4	4	2	4	2	5	49
6.	Marketing	9	2	3	2	1	5	1	2	2	-	27
7.	Multipurpose	115	50	58	131	17	23	8	42	33	25	502
8.	Thrift	32	-	3	2	2	17	5	-	-	1	62
9.	Industrial	16	30	10	3	3	7	1	30	3	3	106
10.	District Milk Union	1	-	1	1	-	-	-	-	-	-	3
11.	Fisheries	5	3	5	1	12	1	7	15	7	3	68
12.	Dairy	13	13	19	7	-	22	2	6	2	-	84
13.	Handloom Weavers	-	7	8	17	-	22	4	3	-	-	70
14.	Transport	15	4	18	2	1	5	1	12	4	5	67
15.	Integrated Village Cooperatives	9	25	2	3	-	5	6	1	1	2	54
16.	Joint/Collective Farming	2	6	3	3	-	-	-	7	-	7	28
17.	Piggery/Poultry	3	3	11	3	-	4	-	8	2	-	34
18.	Livestock	-	1	6	9	1	1	-	5	16	4	43
19.	Horticulture	3	5	-	5	4	3	3	2	-	2	27
20.	Processing	2	-	4	2	-	1	-	-	4	2	15
21.	Labour Contract	3	2	1	-	-	-	-	-	-	-	6
22.	Sericulture	-	1	-	-	-	3	-	-	-	-	4
23.	Tourism	-	1	1	1	-	-	-	3	1	3	10
24.	Other types	5	-	2	18	1	1	-	1	-	-	28
25.	Handicrafts	2	-	-	2	-	4	-	-	1	2	11
	Total	284	183	178	233	74	183	54	151	81	71	1492

16. DIRECTORY.

	Contact No.
1. Additional Chief Secretary to the Govt. of Meghalaya, Rilang Building, Main Secretariat, Shillong-793001.	: 0364-2226102
2. Secretary to the Govt. of Meghalaya, Cooperation Department, Myntdu Building, Additional Secretariat, Shillong-793001.	: 0364-2501249
3. Registrar of Cooperative Societies, Meghalaya, Nokrek Building, Third Secretariat, Shillong-793001.	: 0364-2501249
4. The Managing Director, Meghalaya Cooperative Apex Bank Ltd., M.G. Road, Shillong-793001.	: 0364-2224166
5. The Managing Director, Meghalaya Apex Handloom & Handicrafts Cooperative Federation Ltd., M.G. Road, Shillong-793001.	: 94367 01285
6. The Managing Director, Meghalaya State Housing Financing Cooperative Society Ltd., Nongrim Hills, Shillong-793003.	: 0364-2521567
7. The Managing Director, Meghalaya State Consumers & Marketing Federation Ltd., Lumdiengjri, Garikhana, Shillong-793002.	: 0364-2241852
8. The Meghalaya Village Development & Promotion Tourism Cooperative Society Ltd., Oxford Compound, Kench's Trace, Laban, Shillong-793004.	: 0364-250248
9. The Meghalaya State Cooperative Union Ltd., Oxford Compound, Kench's Trace, Laban, Shillong-793004.	: 98568 16841

For further information on promotion, organization and registration of Cooperative Society, please contact the Assistant Registrar of Cooperative Societies and the Sub-Registrar of Cooperative Societies at the District and Sub-Divisions indicated below:

Name of the offices	Contact No.
1. Joint Registrar of Cooperative Societies, : Nokrek Building, 3rd Secretariat, Lower Lachumiere, Shillong-793001.	0364-2226194 0364-2229189
2. Deputy Registrar of Cooperative Societies, :	94361-61363
3. Assistant Registrar of Cooperative Societies, : East Khasi Hills District, Meghalaya, Oxford Compound, Kench's Trace, Laban, Shillong.	0364-2226794
4. Assistant Registrar of Cooperative Societies, : West Khasi Hills District, Meghalaya, Nongstoin.	9856041320
5. Assistant Registrar of Cooperative Societies, : Ri-Bhoi District, Meghalaya, Nongpoh. :	9863103735 8014092560
6. Assistant Registrar of Cooperative Societies, West Jaintia Hills District, Meghalaya, Mission Compound, Jowai.	
7. Assistant Registrar of Cooperative Societies, : West Garo Hills District, Meghalaya, Tura, Opposite Police Reserve, Tura.	9089294293
8. Assistant Registrar of Cooperative Societies, : East Garo Hills District, Meghalaya, Williamnagar.	9856004407
9. Assistant Registrar of Cooperative Societies, : South Garo Hills District, Meghalaya, Baghmara.	9436176957
10. Sub-Registrar of Cooperative Societies, : South West Khasi Hills District, Meghalaya, Mawkyrwat.	9436336288
11. Sub-Registrar of Cooperative Societies, : Amlarem Sub-Division, Meghalaya, Amlarem.	9463609334
12. Sub-Registrar of Cooperative Societies, : Sohra Sub-Division, Meghalaya, Sohra.	9613065722