

DI RECTORATE OF COOPERATIVE AUDIT : ODISHA : BHUBANESWAR.

Letter No. VI(4)59/10 903 / Audit -2 / Dated:- 12/2/19

To,

All Assistant Auditor General,  
Cooperative Societies, of Circles.

Sub:- Use of Colour pencils for the purpose of  
audit of Co-operative Societies in the State.

Sir,

With reference to the subject cited above, it is decided that 'RED' Colour Pencil for statutory Audit and Con-current / Final Con-current Audit, 'GREEN' Colour Pencil for Re-audit and special Audit and 'BLUE' Colour Pencil for Test Audit are to be used for a period of 03 (three) years with effect from 1.4.2019 irrespective of year of audit. The Auditors (SAAGCS & ACS) of your circle may please be suitably instructed in the matter for conducting audit of Co-operative Societies accordingly.

The Con-current Auditors deputed to different Co-operative Societies/ Organisations under your jurisdiction may also be instructed to act accordingly.

In view of the above, you are requested to place your indent with Government press for different colour pencils as prescribed, if there is shortage of stocks.

This is MOST URGENT & IMPORTANT,

Yours faithfully,

Auditor General,  
Cooperative Societies, Odisha.

Memo No. 904 / Dated:- 12/2/19

Copy forwarded to the Chief Executives / Secretaries of all Apex Co-operative institutions/ Central Co-operative Banks/ Urban Co-op. Banks/ RCMs / CARD Banks / Sugar Mills / Dist. Co-op. Milk Union for information.

Joint Auditor General,  
Cooperative Societies, Odisha.

Memo No. 905 / Dated:- 12/2/19

Copy forwarded to the Director of Printing & Stationaries Odisha, Madhupatna, Cuttack for information and necessary action with request to supply the required quantity of different Colour

(P.T.O.)

Pencils to the Asst. A.G.C.S. of Circles & to this Directorate on the basis of indents for the purpose of conducting audit of Cooperative institutions in the State.

*Handwritten signature*  
12/2/2019

Joint Auditor General,  
Cooperative Societies, Odisha

Memo No. 906 / Dated:- 12/2/19

Copy submitted to the R.C.S.(O)/ Director of Textile (O)/  
Director of A.H.& V.S. (O)/ Director of Fisheries (O) /  
Director of Handicraft & Cottage Industries (O)/ Director  
of Industries (O)/ Managing Director ,O.S.C.B. Ltd / Managing  
Director, OMFED ,Bhubaneswar for information.

*Handwritten signature*  
12/2/2019

Joint Auditor General,  
Cooperative Societies, Odisha

Memo No. 907 / Dated:- 12/2/19

Copy to the Establishment Officer / Section Officer,  
Estt. Section / All SAAGCS and ACS of Central Audit / All SAAGCS  
/ Auditors of C.S. under deputation to O.S.C.B. and MARKFED/  
All Seats of Audit Section / G.F./ 10 S.O.

*Handwritten signature*  
12/2/2019

Joint Auditor General,  
Cooperative Societies, Odisha

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