

ଅନୁମୋଦନ ନିମିତ୍ତ ଚିଠି

DRAFT FOR APPROVAL

1504

ସଂଖ୍ୟା 5985 (16) ଚା. 16.8.10.

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5985 (16) ଚା.

16.8.10.

ପ୍ରାବଳ

ନଥିବା ନଂ. V1(4)23/01

To

କ୍ରମିକ ସଂ. Legal-I

All Asst. Auditor General
of cooperative societies of circles.Sub: Regarding authorisation for
disposal of Surcharge cases u/s. 67
of OCS Act by SARGES.

Sir,

As provided u/s. 67 of OCS Act 1962 and necessary guidelines issued from this Directorate in this regard, the SARGES are being authorised by you by an order in that behalf for disposal of Surcharge cases. But it has been observed that, some of SARGES who are authorised for disposal of Surcharge case of a particular society, are also the auditors of the said society. Although there appears nothing contrary to the provisions of the Act and Rules, it would be more appropriate, if efforts are made to make it more sacrosanct and free from all ambiguity.

Further, as laid down in case of Audit u/s. 62 of the Act, the legislative intentions appear quite clear in the matter. As provided u/s. 62 (1)(iii) "the Auditor General is required to so arrange the audit that the same auditor shall not audit the accounts of the same society for two consecutive cooperative years. Keeping in view the above provision, it may be necessary that a SARGES who has audited a particular society shall not be authorised to dispose the Surcharge cases ~~u/s. 67~~ of the same society for the concerned year rather it would be fair if disposal of case is

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authorised to a SARGES other than the SARGES who audited the particular ~~period~~ society for that particular period.

You are, therefore, advised that like audit arrangement, it may also be so arranged that the same SARGES shall not be authorised to dispose the Surcharge case who audited the society for a particular year hence forth. The instruction shall be adhered to strictly without any deviation failing which the matter will be viewed adversely.

Yours faithfully,

Memo NO 5986 st.

A.G.C.S, Orissa.
16.8.10

Copy forwarded to Joint Secretary to Govt. of Orissa, Cooperation Department for information.

Memo NO. 5987 (5)

Auditor General
Coop. Societies, Orissa
16.8.10. Sent.

Copy to Joint AGCST
S.O. Estt. & P.A. to AGCST for information.

Memo NO 5988 (16)

16.8.10. AGCST

Copy forwarded to AGCST / All Directorates for information.

Memo NO 5989 (54)

16.8.10.

AGCST

Copy to all Central Banks / Urban Coop. Banks / Apex Coop. Societies for information.

10 Spare Copies.

AGCST

12.8.10