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DIRECTORATE OF COOPERATIVE AUDIT: ODISHA: BHUBANESWAR.

Letter No. VI (I) 1/2016 3771 / Audit-8 Dated. 26/5/16

To

The Assistant Auditor General of Cooperative
Societies of circles.

Sub: Concurrent Audit of PACS.

Madam/Sir,

You are aware that Government of India package for revival of the Short Term Cooperative Credit Structure (STCCS) was implemented with a view to bringing the PACS to an acceptable level of health through financial restructuring alongwith legal and institutional reforms to ensure that they function as strong, vibrant medium to meet the financial needs of the members, particularly small and marginal farmers. Hence, to achieve these objectives it is essential that the PACS should remain profitable by making the best use of the administrative and financial autonomy given to them. The reforms put a lot of emphasis on continued financial soundness and operation of the system. But on study of the financial position and operational function of PACS through audit, it is observed that in most cases, the affairs of PACS are not conducted in a manner, envisaged in the reformation. Lack of internal control, proper monitoring and close supervision may be attributed as the reason of such deficiencies.

In order to ensure transparency in functioning of the PACS and to ensure that the transactions of PACS are carried out in accordance with the provisions of Act & Rule, Bye-Laws, Accounting standards set by ICAI and other administrative and executive circulars issued by administrative authorities and financing banks, it has been decided in a state level committee meeting held under the Chairmanship of the Principal Secretary, Cooperation Department on 17.12.2015 that Concurrent audit shall be taken up on a sample basis covering ten percent of the PACS in the state every year by the auditors under Directorate of Cooperative Audit.

As per referred decision of the committee, it is, therefore, now decided that concurrent audit will be taken up in 270 PACS from the year 2016-17 beginning from April under the close supervision of the AAGCS of Circles. The Circle/ CCB wise list of PACS where concurrent audit will be carried out is attached herewith. The AAGCS of circles are required to observe the following instructions for the purpose of conducting concurrent audit of PACS scrupulously.

1. The concurrent audit is to be conducted in the selected PACS on monthly basis starting from 01.04.2016.
2. The AAGCS of circles are required to prepare annual Audit programme for the year 2016-17 covering concurrent audit of PACS selected for the purpose and

4. Allotment of concurrent audit is to be made in favour of Auditors in compact areas so as to minimize wastage of mandays in transit.
5. One or two days will be allotted each month for vouching and ledgering depending upon the volume of transactions.
6. The performance of the concurrent auditors will be reviewed by the concerned AAGCS in the staff meeting held every month.
7. The concurrent auditors have to submit their reports for each month by tenth of the succeeding month to the concerned AAGCS alongwith defect sheet and monthly RE statement.
8. The AAGCS of circles are to make scrutiny of the Audit Reports and in case of defects/ objections, if any, the same should be complied by the concerned auditor(s).
9. The monthly concurrent audit reports for the year are to be compiled by the respective audit circles and kept ready for reference in the Annual audit for the year.
10. The auditor entrusted with the concurrent audit of a particular PACS is to be authorized to conduct annual audit of that PACS. in case of transfer of the auditor or other reasons, another auditor should be authorized in his place to take up statutory audit of that PACS.
11. The statutory auditor has to complete his assignment by checking at least ten percent of the transactions in case audit is entrusted to an auditor other than the concurrent auditor.
12. The mandays for statutory audit of such PACS where concurrent audit will be introduced, is to be determined by the AAGCS concerned on the basis of actual requirement.
13. The concurrent audit of a particular PACS will not be allotted to the same auditor for two consecutive years.
14. The provisions of Act & Rules as applicable to statutory audit of accounts shall also apply for such concurrent audit. The duties and responsibilities of the concurrent auditors are the same as that of statutory auditors as per provisions laid down under various subsections of section 62 of the OCS Act (as amended) and Rules-58 & 59 of OCS Rules (as amended).
15. Local administrative authorities and concerned DCCBs are to be kept in contact so as to ensure up-to-date maintenance of books and records of the PACS selected for the purpose to facilitate conduct and completion of concurrent audit within the time frame without hassle and the DCCBs are to be contacted for furnishing monthly statement of accounts to PACS for use by Auditors.
16. The auditors should use "Green" colour pencil for the purpose of concurrent/ statutory audit of PACS as prescribed vide this Directorate letter No.899 dtd.15.02.2016.

Since the main objectives of introduction of Concurrent Audit in PACS are (1) verification of accuracy of books of accounts and financial statements, (2)

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Detection and prevention of errors/ MIS-statements, (3) prevention of frauds and (4) examination of the affairs of the PACS to assure that they have been carried out in accordance with the Act, Rules and Regulations and Bye-Laws etc. the duties and responsibilities of the auditors entrusted with concurrent audit of PACS are as under.

1. The concurrent auditors should conduct cent percent vouching of all cash and non-cash transactions, receipts and payments with reference to cash book/ Journal/ Day Book and such other relevant records and documents for the period of audit.
2. Conduct cent percent checking of the postings in the subsidiary ledgers with reference to cash book/ journal/ Day book and periodical balance of accounts.
3. Conduct checking of postings in the General Ledger with reference to cash book/ journal/ Day book.
4. Attend to reconciliation of accounts with concerned banks, if monthly statement is provided by the concerned DCCB.
5. They are to check the General Ledger and prepare Receipts and charges/ Net trial balance statement for the month.
6. In auditing the accounts, the auditor shall see that the records and books of accounts have been kept and presented for audit in proper forms, the particulars of receipts and expenditures are stated in sufficient details, payment are supported by authentic/ genuine vouchers etc.
7. Examine, if all sums received or which ought to have been received have been brought into account, whether expenditures have been made lawfully in accordance with the provisions off Act, Rules, Bye-laws or circular instructions issued to this effect.
8. During the course of audit, if the auditors finds any defects/ irregularities, he should issue objection memo to the concerned official of the institution or management, as the case may be for compliance. In case of failure to comply the objection timely and properly, the matter be reported in the report with fixing responsibility on the errants.
9. If during the course of audit, the auditor finds any serious nature of irregularity in the transactions causing loss or affecting the interest of the institution, fraud, embezzlement, misappropriation of funds etc. he should apart from mentioning the same in the Concurrent Audit Report, submit a special report containing details of such occurrence with supporting documents immediately to the AAGCS concerned and to the management of the institution. The AAGCS after due scrutiny of the special report should communicate to the concerned administrative authority and financing bank for action.
10. The concurrent auditor should present his/her report in the format in

The above instructions shall be followed meticulously and circulated amongst the auditors under your administrative control besides making discussion on each points thoroughly in the staff meeting for strict compliance in concurrent audit of PACS.

Yours faithfully

P. S. S. S.
26.5.2016
Auditor General

Cooperative Societies, Odisha.

Memo No. 3772 /

Dated. 26/5/16 /

Copy forwarded to the RCS, Odisha/ Managing Director, OSCB Ltd; Bhubaneswar for information and necessary action with reference to letter No.3833/Coop dtd.17.05.2016 of Joint Secretary to Government, Cooperation Department, Odisha, Bhubaneswar.

P. S. S. S.
26.5.2016
Auditor General

Cooperative Societies, Odisha.

Memo No. 3773 /

Dated. 26/5/16 /

Copy with list of PACS forwarded to the Secretaries of DCCBs for information and necessary action. They are requested to provide monthly statement of accounts/ detailed transactions to the concerned PACS and ensure up-to-date maintenance of books and records of the PACS & reconciliation thereof for smooth conduct of concurrent audit within the allotted days.

P. S. S. S.
26.5.16
Auditor General

Cooperative Societies, Odisha.

Memo No. 3774 /

Dated. 26/5/16 /

Copy submitted to the Principal Secretary to Government of Odisha, Cooperation Department, Bhubaneswar for kind information and necessary action..

P. S. S. S.
26.5.16
Auditor General

Cooperative Societies, Odisha.

Copy to Audit-3 with list of PACS

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Format of Concurrent Audit Report of PACS.

1. Name of the society
2. Full address of the society
3. Registration No. and date
4. Name of the Administrative Circle
5. Name of the financing Bank and its Branch
6. Name of the Block
7. Area of operation
8. Date of functioning
9. Year and period of audit
10. Name of the Chief executive during the period under audit.
11. Name of the president & Board of Directors/MIC/Administrator
12. Authority of Audit
13. Name and Designation of Auditor
14. Days devoted for audit
 - a) Date of commencement of audit
 - b) Date of completion of audit
 - c) Total days devoted for audit
15. Physical verification on the Date of commencement of audit.
 - a) Cash
 - b) Bank deposits
 - c) Securities, if any
 - d) Postage
 - e) Other (Specify)
16. Insurance and period of coverage
 - a) Cash
 - b) Building and Machinery
 - c) Stocks
 - d) Vehicles
 - e) DFGCC

N.B:- 1) Policy No., Amount Coverage, Period of coverage and shortfall, if any with audit observation.

2) Observation of cash retention alongwith other points.
17. Cash and Bank Balance, Maintenance of Liquidity.
 - a) Result of verification of cash balance in the period of concurrent audit.
 - b) Verification of current short term deposits with other bank and check the same with verified balance if available. (Absence of certified balance will be an audit comment.
18. Expenses incurred by cash payment involving sizable amount whether such expenditure is authorised by the appropriate authority.

be given in brief)

23. Credit appraisal, sanction and disbursement of loan and documentations (whether there was proper credit appraisal, sanction and disbursement of loan within the authority. Major deficiencies, if noticed, be given in details)

24. **Deposits**

- a) Check the transactions about all type of deposits received and repaid.
- b) Percentage check of interest paid on deposits including calculation of interest of large deposits.
- c) Whether proper procedures connected with opening of accounts have been followed or not.

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- a) Inspection by Administrative Authority/ Financing bank..
- b) Review/ monetary of activities of staff made or not.

26. **Balance and Reconciliation.**

- a) Whether all subsidiaries and ledgers balanced at the end of previous month and all the accounts including bank accounts reconciled with Day Book and ledgers. If not, responsibility be fixed with details.

27. **Compliance to Audit defects.**

Audit observations be given.

28. Comment on correctness of maintenance of Books and accounts, Day Book, G.L. & other subsidiary ledgers.

29. Correctness and timeline in submission of reports and returns.

30. Whether any memo has been issued. (If the concurrent Auditor finds that the observations are not complied with any reason, he may record and submit the same through Half Margin Memo to concerned officers/ officials with a copy to AAGCS concerned and attach the same to the audit report).

31. Defects and Irregularities noticed during the audit be reported under the following heads.

A. Irregularities/ defects of routine nature.

- a) Accounting
- b) Financial
- c) Administrative

B. Major irregularities

Serious nature of defects/ irregularities, frauds, misappropriation/ misutilisation of funds are to be dealt in the Audit Report. Detailed narration alongwith fixation of responsibility should be spelt out clearly alongwith supporting documents be attached proposing appropriate action.

32. Monthly RE statement/ Net Trial Balance and Half Margin Memo (if issued) with compliance thereon signed by the Auditor, Chief Executive, accountant be attached to the report.

AKS.23.05.2016

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BERHAMPUR AUDIT CIRCLE
LIST OF PACS CONCURRENT AUDIT TO BE TAKEN UP DURING 2016-17 TO BE
INCORPORATED IN THE REVISED AUDIT PROGRAMME FOR THE YEAR 2016-17

Sl. NO.	Name of the Block	Name of the Revenue District	FULL NAME OF THE COOPERATIVE SOCIETY	Category of C.S. W/M/L	Audit completed upto
1	2	3	4	5	6
SERVICE CO-OP. SOCIETIES:			SERVICE CO-OP. SOCIETIES:		
1	CHIATRAPUR	Ganjam	Sundarapur S.C.S. (D.C.)	W	2013-14
2	GANJAM	Ganjam	Humma (D.C.) S.C.S.	W	2012-13
3	BEGUNIAPADA	Ganjam	Begunlapada S.C.S.	W	2012-13
4	BEGUNIAPADA	Ganjam	Lachipur (DC) S.C.S.	W	2013-14
5	PURUSHOTTAMPUR	Ganjam	Sri Gupteswar S.C.S.	W	2013-14
6	PURUSHOTTAMPUR	Ganjam	Sri Tumbeswar (DC) S.C.S.	W	2013-14
7	PURUSHOTTAMPUR	Ganjam	Tara Tarini S.C.S.	W	2013-14
8	HINJILI	Ganjam	Burupada S.C.S.	W	2012-13
9	HINJILI	Ganjam	Bellagam (D.C.) S.C.S.	W	2012-13
10	HINJILI	Ganjam	Durbandha (D.C.) S.C.S.	W	2012-13
11	HINJILI	Ganjam	Kanchuru (DC) S.C.S.	W	2013-14
12	RANGAILUNDA	Ganjam	Bahadurpetta (D.C.) S.C.S.	W	2013-14
13	RANGAILUNDA	Ganjam	Haladlapadara S.C.S.	W	2013-14
14	KUKUDAKHANDI	Ganjam	Kukudakhandi (D.C.) S.C.S.	W	2012-13
15	KUKUDAKHANDI	Ganjam	Lathi (D.C.) S.C.S.	W	2012-13
16	KUKUDAKHANDI	Ganjam	Lochapada (DC) S.C.S.	W	2012-13
17	KUKUDAKHANDI	Ganjam	Mohuda (D.C.) S.C.S.	W	2013-14
18	PATRAPUR	Ganjam	Patrapur S.C.S.	W	2012-13
19	CHIKITI	Ganjam	Girlsola Madan Mohan S.C.S.	W	2012-13
20	CHIKITI	Ganjam	Sunapur S.C.S.	W	2011-12
21	DIGAPAHANDI	Ganjam	Digapahandi S.C.S.	W	2013-14
22	DIGAPAHANDI	Ganjam	Gokarnapur (DC) S.C.S.	W	2013-14
23	DIGAPAHANDI	Ganjam	Goutami S.C.S.	W	2012-13
24	DIGAPAHANDI	Ganjam	Nimakhandi Pentha S.C.S.	W	2013-14
25	DIGAPAHANDI	Ganjam	Raghu Nath Mahaprabhu S.C.S.	W	2013-14
26	KASINAGAR	Gajapali	Chinna Rani Petta (D.C.) S.C.S.	W	2012-13

ASKA AUDIT CIRCLE

LIST OF C.S. PROPOSED FOR CONCURRENT AUDIT OF ASKA AUDIT CIRCLE, ASKA

SLNO	NAME OF THE C.S.	NAME OF THE BLOCK
1	Balipadar S.C.S.	Buguda
2	Panchabhuti S.C.S.	Jaganathpored
3	Alisar S.C.S.	Jaganathpored
4	Jadhara S.C.S.	Bellaguntha
5	Bon S.C.S.	Bellaguntha
6	Bellaguntha S.C.S.	Bellaguntha
7	Munigadai S.C.S.	Aska
8	Brutaserasingi S.C.S.	Purushottampur
9	Mundamari S.C.S.	Dharakote
10	Dhobaleswar S.C.S.	Dharakote
11	Badagada S.C.S.	Soroda
12	Gocha S.C.S.	Soroda
13	Jilundi S.C.S.	Bhanjanagar
14	Kulada S.C.S.	Bhanjanagar
15	Tilisingi S.C.S.	Bhanjanagar
16	Charaneri S.C.S.	Sankhamundi
17	Sidhaswar S.C.S.	Digepahandi
18	Bhismagiri S.C.S.	Digepahandi
19	Konkorada S.C.S.	Sheragada
20	Gudali S.C.S.	K.S. Nagar

BALANGIR
AUDIT
CIRCLE

1	Silati SCS	2014-15	Binka
2	Sindurpur SCS	2013-14	do
3	Mahada SCS	2014-15	do
4	Bankigirdi SCS	2013-14	do
5	Digsira SCS	2013-14	Dunguripali
6	Rampur SCS	2013-14	do
7	Mayabarha SCS	2013-14	do
8	Cherupali SCS	2014-15	do
9	Gajibandh SCS	2013-14	do
10	Beheramai SCS	2013-14	do
11	Badkarley SCS	2013-14	do
12	Sahala SCS	2013-14	do
13	Ichhapur SCS	2013-14	do
14	Sukha SCS	2014-15	do
15	Nagaon SCS	2013-14	Agalpur
16	Badlika SCS	2013-14	do
17	Roth SCS	2013-14	do
18	Burda SCS	2013-14	Loisingha
19	Jogisarda SCS	2013-14	do
20	Tikrapada SCS	2013-14	Saintala
21	Ghunsar SCS	2013-14	do
22	Mahalei SCS	2014-15	Deogaon

BALASORE AUDIT CIRCLE.

HISTORICAL

Sl. No.	Name of the Block	Name of the Panch	Sl. No.	Name of the Block	Name of the Panch
1	Bhogra	Kanaila Panch	14	Baharog	Baharog Panch
2		Bhogra and Baharog Panch	15	Bara	Bara Panch
3		Sankh Panch	16	Khara	Khara Panch
4		Bhadrachand Panch	17	Chandrapur	Chandrapur Panch
5		Baharog Panch	18		Chandrapur Panch
6		Kanaila Panch	19	Baharog	Baharog Panch
7	Jalaswar	Amal Panch	20		Nal Panch
8		Rani Panch	21	Chandrapur	Chandrapur Panch
9		Amal Panch	22	Baharog	Baharog Panch
10	Bailabai	Maharaj Panch	23	Bara	Bara Panch
11	Basta	Sankh Panch	24		Maharaj Panch
12		Baharog Panch	25	Bara	Bara Panch
13	Sadar	Baharog Panch			

CUTTACK-II-AUDIT CIRCLE

LIST OF PACS FOR UNDERTAKING CONCURRENT AUDIT

SL NO	NAME OF THE PACS	BLOCK
1	ANDHARA PACS	PATTAMUNDAI
2	AKHUADAKHINI PACS	MARSHAGHAI
3	ANTEI PACS	MARSHAGHAI
4	ALLAILO PACS	MAHAKALAPADA
5	ABHAYAPUR PACS	DHARMASALA
6	PANIKOILI PACS	KOREI
7	BARUHAN PACS	JAIPUR
8	BARUA PACS	KENDRAPARA
9	DARPANI PACS	BADACHANADEODA PACS
10	DEODA PACS	DHARMASALA
11	ICHAPUR PACS	KOREI
12	GULARHAT	DERABIS
13	INDUPUR PACS	KENDRAPARA
14	JAMDHARA PACS	KENDRAPARA
15	MARKANDPUR PACS	JAIPUR
16	KUHUDI PACS	MARSHAGHAI
17	NAHANA PACS	BARI
18	KAPILESWAR PACS	DERABIS
19	KOREI PACS	KOREI
20	KAUPADA PACS	DERABIS
21	MANGALPUR PACS	DASARATHAPUR
22	NADIABAREI PACS	GARADPUR
23	CHATRAPADA PACS	DASARATHPUR
24	PRATHAMAKHANDI PACS	RASALPUR
25	SANAADHANGA PACS	GARADPUR

ASST A.G.C.S.CUTTACK CIRCLE-II

2	Sri Jagannatha FSCS	Baranga
3	Dadhapatna PACS	Do
4	Kotasahi PACS	Tangi & Choudwar
5	Nakhara PACS	Do
6	Kanheipur PACS	Do
7	Raisunguda PACS	Salipur
8	Achutananda PACS	N. Koili
9	Mauda PACS	Mahanga
10	Erancha PACS	Niali
11	Kantaballavpur PACS	Jagatsinghpur
12	Salajanga PACS	Do
13	Borikina PACS	Balikuda
14	Gajarajpur PACS	Naugاون
15	Paradeep PACS	Kujanga
16	Sailo PACS	Do
17	Erasama PACS	Erasama
18	Birtol PACS	Tirtol
19	Bodhei PACS	Do
20	Tarjanga PACS	Do
21	Purunabasanta PACS	R.N. Pur
22	Adhangagarh PACS	Biridi
23	Kuleilo PACS	Athagarh
24	Sarpeswar PACS	Do
25	Gopinathpur Sasan PACS	Tigiria
26	Gopapura PACS	Baramba
27	Zillinda PACS	N.S. Pur
28	Kendupalli PACS	Banki-I
29	Akhandeswar PACS	Banki-II
30	Kusupangi PACS	Do
31	Arachandi PACS	Do
32	Dhanesar PACS	Do
33	Adaspur PACS	Kantanada

Barak CCB

LIST OF LAMPCS PROGRAMMED TO CONDUCT CONCURRENT AUDIT DURING 2010-11
PERTAINING TO JEYPORE AUDIT CIRCLE, JEYPORE.

JEYPORE AUDIT CIRCLE

Name of the LAMPCS

01. Borigamma LAMPCS
02. Kosagumuda LAMPCS
03. Raighar LAMPCS
04. Mathili LAMPCS
05. Nandapur LAMPCS
06. Padmapur LAMPCS

Sd/-
Asst.A.G.C.S, Jeypore .

**DHENKANAL
AUDIT CIRCLE**

Sl No	Name of the PACS	Name of the Block
1	GENGUTIA SCS	DHENKANAL SADAN
2	BIDHARPUR SCS	GONDIA
3	GUNEIBILLI SCS	KAMAKHYA NAGAR
4	RASOL SCS	HINDOL
5	BHUBAN SCS	BHUBAN
6	SANDA SCS	PARAJANG
7	ODAPADA SCS	ODAPADA
8	KANKADAHADA SCS	KANKADAHADA
9	KHALARI SCS	ANGUL
10	KUMURSINGHA SCS	ANGUL
11	JARADA SCS	KANHIA
12	JARASINGHA SCS	BANARPAL
13	KANDHAL SCS	TALCHER
14	KALAMCHHUIN SCS	TALCHER
15	PALLAHARA SCS	PALLAHARA
16	SANAHULLA SCS	ATHAMALLIK
17	HONDAPA SCS	KHISHORENAGAR
18	NUAGAON SCS	CHHENDIPADA

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KALAHANDI AUDIT CIRCLE

1. Junagarh FSCS
2. Kaleigaon PACS
3. Baner PACS
4. Kalampur PACS
5. Utkela PACS
6. Karlapada PACS
7. Sarabong PACS
8. Kh.Road PACS
9. Tukula PACS
10. Bhella PACS

KEONJHAR ADDIT CIRCLE

Name of the PACS:

1. Sada Lampas
2. Harachandrapur Lampas
3. Dhanikote Lampas
4. Saharpada Lampas
5. Barua Lampas

PUR AUDIT CIRCLE

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Sl. No.	Name of the CCB	Name of the PACS	Name of the Block
01.	UPNCCB	Aruha SCS Ltd.	Pipili
02.	do	Teisipur SCS Ltd.	do
03.	do	Saraswalipur FSCS Ltd.	do
04.	do	Gabakunda SCS Ltd.	Satyabadi
05.	do	Sri Bhairabi SCS Ltd.	Delang
06.	do	Biramakundpur SCS Ltd.	do
07.	do	Chandrakota SCS Ltd.	do
08.	do	S. Uttarbad SCS Ltd.	do
09.	do	Mandakini SCS Ltd.	Kanas
10.	do	Shyamakali SCS Ltd.	do
11.	do	Tilipa SCS Ltd.	Krushnaprasad
12.	do	U. M. Raibidhar SCS Ltd.	Brahmagiri
13.	do	Biratunga SCS Ltd.	Gop
14.	do	Karamanga Panchana SCS Ltd.	do
15.	do	Kundhei SCS Ltd.	Kakatpur
16.	do	Bantilo SCS Ltd.	Astaranga
17.	KCCB	Kalarahanga SCS Ltd.	Bhubaneswar
18.	do	Khandagiri SCS Ltd.	do
19.	do	Kashipur No.1 SCS Ltd.	do
20.	do	Mendhasal SCS Ltd.	do
21.	do	Sishupalgarh SCS Ltd.	do
22.	do	Bhainchua SCS Ltd.	Balianta
23.	do	Bhingarpur SCS Ltd.	do
24.	do	Pahal SCS Ltd.	do
25.	do	Garedipanchana SCS Ltd.	Balipatana
26.	do	Gobindpur SCS Ltd.	Jatani

Yours faithfully,

7/15/96
 ASST. COM. PUR.
 Co-op. Socy. Pur.
 Pur. Circle, Pur.

S. No.	Name of the PACS	Block	Year
01	Bangripoti LAMP	Bangripoti	2012-13
02	Bankisole LAMP	Bankisole	2012-13
03	Udala LAMPCS	Udala	2012-13
04	Kusalda LAMPCS	GB Nagar	2012-13
05	Manada LAMPCS	Bisoi	2012-13
06	Sankerto LAMPCS	Badsahi	2012-13

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PHULBANI AUDIT CIRCLE

Phulbani

Sl.No.	Name of the PACS	Name of the Block.
1	Daringbadi LAMPIS	Daringbadi
2	Bamunda, SCs	Purumakatak
3	Balhipara, SCs	Boudh

Revised list of 10% PACS for Concurrent audit of Sambalpur Audit Circle, Bargarh.

SAMBALPUR AUDIT CIRCLE

Sl. No	Name of the PACS	Name of the Block
01.	Lakhmara SCS	Palkmal
02.	Saipali SCS	Bijepur
03.	Narayan SCS	Barpali
04.	Agalpur SCS	-do-
05.	Adgaon SCS	Bargarh
06.	Sarsara SCS	-do-
07.	Tora SCS	-do-
08.	Govindpur SCS	-do-
09.	Keshaipali SCS	Bhatli
10.	Kandapala SCS	Ambabhana
11.	Attabira SCS	Attabira
12.	Lahanda SCS	-do-
13.	Remunda SCS	Bheden
14.	Sason SCS	Dhankauda
15.	Dhama SCS	Maneswar
16.	Badmal SCS	Jharsuguda

Sd/-

Asst. A.G.C.S., Bargarh

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Khorda Audit Circle

**LIST OF CO-OPERATIVE SOCIETIES DUE FOR CONCURRENT AUDIT
FOR THE YEAR 2016-17 OF ASST. AGCS, KHORDHA**

Sl	Name of the Societies	Category	Name of the Block
1	2	3	4
(i)	CO-OP. DEPTT.		
1	SERVICE COOP. SOCIETY		
1	Dibyasingh Prasad S.C.S. Ltd ✓	W	Khordha
2	Palatotapada S.C.S. Ltd @ ✓	W	Khordha
3	Kanpur S.C.S. Ltd @ ✓	W	Khordha
4	Dalatola S.C.S Ltd(M.B) @ ✓	W	Begunia
5	Badakumari S.C.S Ltd(M.B) @ ✓	W	Bolagarh
6	Deuli S.C.S Ltd(M.B) @ ✓	W	Bolagarh
7	Pichukuli S.C.S Ltd(M.B) @ ✓	W	Bolagarh
8	Fasioda S.C.S Ltd ✓	W	Bolagarh
9	Kural S.C.S. Ltd(M.B.) @	W	Odagaon
10	Nachuni S.C.S Ltd(M.B) @ ✓	W	Banapur
11	Badakula S.C.S Ltd(M.B.) @ ✓	W	Chilika
12	Kuhudi S.C.S Ltd(M.B.) @ ✓	W	Tangi
13	Dahikhai S.C.S Ltd(M.B.) @ ✓	W	Ranapur
14	Gourangpur S.C.S Ltd(M.B.) ✓	W	Ranapur
15	Nilakantheswar S.C.S Ltd(M.B.) @ ✓	W	Ranapur
16	Rajsunakhala S.C.S Ltd(M.B.) @ ✓	W	Ranapur
17	Bahadajholla S.C.S Ltd(M.B.) @	W	Nuagaon
18	Sakeri S.C.S. Ltd(M.B.) @	W	Odagaon
19	Jagdevpatna S.C.S Ltd(M.B.) @	W	Dasapalla
20	Hanumantia S.C.S. Ltd(M.B.)	W	Odagaon
21	Godipada S.C.S. Ltd(M.B.) @	W	Odagaon
22	Nandighore S.C.S. Ltd(M.B.) @	W	Odagaon
23	Odagaon S.C.S. Ltd(M.B.) @	W	Odagaon
24	Panchrida Manpur S.C.S. Ltd(M.B.) @	W	Odagaon
25	Machhipada S.C.S. Ltd(M.B.) @	W	Odagaon

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Sl. No.	Name of the PACS/LAMPCS	Year	Name of the Auditor
01.	Mahulpail LAMPCS	2016-2017	Sri D.P. Dash, SAAGCS
02.	Raiboga LAMPCS	2016-2017	Sri P.K. Pradhan, SAAGCS
03.	Lathikata LAMPCS	2016-2017	Sri B.C. Mishra, SAAGCS
04.	Lahunipara LAMPCS	2016-2017	Smt. S.K. Toppo, SAAGCS
05.	Sarsara LAMPCS	2016-2017	Sri M.P. Sial, SAAGCS