DIRECTORATE OF COOPERATIVE AUDIT: ORISSA: BHUBANESWAR

4268 Circular No...../ VI(1) 15/2011/ Audit-8

Date. 18.7.2011

Subject:

Format for preparation of Audit Report of Priority Societies like RCMS,

Wholesale C.C. Store, Weaver Coop. Societies and H.B.C.S.

Earlier, after extensive consultation with different working groups of Circles, the model format for preparation of Audit reports of Cooperative Banks and PACS have been prescribed by this Directorate.

Since the existing format for preparation of audit reports of other priority Cooperative Societies like RCMS. Whole Sale Consumer Cooperative Store, Weaver Cooperative Societies and House Building Cooperative Societies is not adequate enough to access the Management Information properly and lacks uniformity and transparency, it was felt necessary to have a model format for preparation of audit report of the above societies to maintain uniformity and smooth implementation in the field for reproduction of qualitative audit report as per requirement of the present system and make it adaptable to computerised environment.

To standardise the audit report format of such type of societies, a workshop consisting of different working groups of AAGCS/ SAAGCS of Circles was held on dt.30.1.2010. As per suggestions of the working groups, model format of RCMS, W/S C.C. Store. WCS and HBCS has now been devised for preparation of audit reports by the auditors.

All AAGCS of Circles are impressed upon to Circulate the audit report for the above type of Societies amongst the auditors under their administrative control for their guidance at the time of audit and ensure that the audit report of these societies are prepared in the format along with required financial statements, schedules and other statements from the accounting year 2010-11 (including the arrear year).

The above instructions shall be followed by all concerned meticulously without any deviation, what so ever, failing which it shall be considered as a statutory breach.

Auditor General

Cooperative Societies, Orissa.

Memo No. 4269 (16)

18.771.

Copy with copy of enclosures forwarded to the AAGCS of Circles for information and necessary action.

Joint Auditor General 7-2011

Cooperative Societies, Orissa.

Memo No. 4270 (2)

Date 18. 7.11.

Copy with copy of enclosures forwarded to the R.C.S., Orissa/ Director of Textiles and Handloom, Orissa for information and necessary action. They are requested to instruct their field functionaries to circulate this format to the Cooperative Societies functioning under their local authority for doing the needful.

Joint Auditor General

Cooperative Societies, Orissa.

Date 18.7.11.

Copy to Director, Printing & Stationery, Government Press, Cuttack for information and necessary action.

Joint Auditor General

Cooperative Societies, Orissa.

Memo No. 427-2

Date 18.7-11.

Copy along with copy of the enclosure forwarded to the P.S. to Commissioner cum Secretary to Government, Cooperation Department for her kind perusal.

Auditor General

Cooperative Societies, Orissa.

Copy to Guard file/20 spare copies.

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	3.	Full address of the Society		CANS PART		
-	4.	Name of the Administrative Circle	tente I	received the second	The Allerton March 1985	
			: '	ed Model Porto d io	n in state of the second	.: *
	5.	Society affiliation.	\$ 14 • • • • • • • • • • • • • • • • • • •			•
		a) Name of the Apex Society.	der t ig			ų.
	:	b) Name of Financing Bank & its Bran				4 . W)
	6.	Name of the Block	•	*		>
·	7.	Area of operation.	:		经包含物金包	
	8.	Date of functioning	N. 1.3 7	a intro tiga ten kindso	१७४८ ेवस्यासम ् स्त्रापुर	n Tigar
	9.	Year and period of audit	:	, element of the state	income of the succession	og a tion of *
	10.	Chronological number of audit	:	fri)(12	ិ ខេត្ត នៅមួនក្រុមបើ 	ii(n _e o
	11.	Name & Address of the Secretary/ Chi Executive and period of working	ef :		大学 1967年(1967年) - 建物分解线机线标	Mark Market
		a) During the period under Audit	:			
		b) At the time of Audit		ัดูกซิลีหาจีเจาก็กับกรษ	ম্বর্জন কর্মনার্শনী ক্রী করে। বিশ্বদ্যার শি	
		:			. सम्बद्धाः अस्ति ह	n i
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				មិនទៀប ១៤ឆ្នាំ១១	serving an indignated and d	÷
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				A company	ing the second of the second o	4
	18.	Physical verification on the date of commencement of audit. i) Cash.			,	

ii) Rank denneite

2. Management. A) Board of Management during the period under audit. Name of the Elected/ Designation Date of Period of Members lo. Nominated by assumption functioning. Board or Govt. B) Board of Management at the time of Audit. 31. Name of the Elected/ Designation Date of Period of $\mathbf{0}$. Members Nominated by assumption "functioning Board or Govt. ıdit Observation. الإراض الأراضية والإنافية B.:- Legal compliance on formation of Board, if any: 医乳糖酶致合物 鐵管 Name of the custodian of records. ទីស្ទីល និងផ្ទះសួងស្រែង ១១១៤ a) During the year of audit 未来 "我们都不开了,新闻的第三人称单位。" b) At the time of audit. **Authority of Audit** Name & Designation of Auditor A) Present B) Last year. Place of Audit. Days devoted for audit a) Date of commencement of audit b) Date of completion of audit.

c) Total days devoted for audit

	iv) Postage :	90
	v) Others (Specify)	
19). Insurance and its period of coverage.	Halistoria
	i) Cash () A compared the management of the compared to the c	. %
	ii) Building & Machinery.	
	iii) Stocks	
	vi) Vehicles	ger II.
	e de la composition	
N.E	B.:- Policy No., Amount Coverage, Period of Coverage & Shortfall if any.	•
<u>Au</u>	udit observation:-	
		e.
N.E	B.:- Observation on retention of cash balance along with other points.	itaka .
A	PART – B	
1.	(Aims and objective along with activities of Society to fulfil the aim. In this c	•
	achievements/ failure of society in the present scenario.	onexta To
	· · · · · · · · · · · · · · · · · · ·	42 4
2.	Bye laws with date of amendments if any :-	
	(Preservation of Regd. Bye-laws with all up to date amendments, non-comprovisions of Bye-laws, contradictions and suggestions.)	
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	និងការប្រជាពលរដ្ឋមានក្នុងការប្រជាពលរដ្ឋបានក្នុងការប្រជាពលរដ្ឋមានក្នុងការប្រជាព្រះបានប្រជាពលរដ្ឋមានការប្រជាពលរដ 3	•
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iii) Securities if any.

(A) Membership Position. (Both Male & Female)

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Comparative figures of membership for last three years.

1 2 Female Total Remark	
5	uk.
	<u> </u>
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lit Observations

)Board meetings held during the period under audit:

I.No. Date of Board Meeting No. of Members attended No. of resolutions passed

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portant resolutions passed by the meeting. A surplus to the market of the contract of the cont

Observations.

Convening of meeting as per provision of Bye-laws.

Quorum of the meeting as per provisions of Bye-laws.

Any deviation noticed in the resolution which contradicts the provisions of Act & Rules and circular instructions of higher authorities.

Remarkable works made by the Board of Management.

Compliance of resolutions passed by Board in the subsequent period.

Board of Management superseded during the year under audit and competent authority's irder no, and date along with reasons for such supersession.

lame of the MIC/ Administrator if appointed in place of Board of Management on upersession, the order no. for such appointment along with Name, Designation, Address nd Date of functioning of such MIC/ Administrator.

lembers of the Board of Management, who have lost their qualification and action taken

- Annual General Body Meeting. 5.
 - a) Date of General Body meeting and members present.
 - b) Whether AGB was convened as per the provisions of Act and observance of quoi
 - c) No. of resolution passed.
 - d) Resolutions taken by AGB contravening the rule provision.
 - e) Auditors views on such resolutions.
 - f) Appointment of staff and approval of Budget.
 - g) Any irregularities.

6 Staff Position.

A - Particulars on sanctioned-staff-strength.

SI. No.	Category of Employee		Name of the authority	scale of strength	Vácani
		<u> </u>		28.76 g	

基格的表现在是不是

显示证据 经基础的 1995年

SI. No.	Name of the employee	designation	Order No & Date of	Educational qualification	Scale	Present	Secur depos
\$ 57,47 4 5,7	* Factor	9	appointment		dan da	garaga (

《思想》(1915年) 1916年 1916年 1918年 1918年

Audit Observation

大大 南新大岛 Biological Programme Andrews (Andrews Andrews (The details of irregularities noticed during the period under audit):

Fig. in the desire that the second of the se

Funds utilised in the business (Comparative 3years figure).

Details of funds

Share Capital

Authorised Share Capital: The Late 148 January 2015 of the Capital Standard and D

Class of Share No.

Value per Share was No. of share was diggs Amount

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egy ty control of the english and control of the english and the english and

Individual

Government

Others

Total

Paid up Share Capital.

Class of Share Value per Share No of share available Amount

regional among the service of the state of the service service and the service Recorded to

eq Individual graph of the specific

🥶 Government 📑

Others

Total

t Observation

(Observation on maintenance of Share Capital Register, Reconciliation of Share Capital amount along with irregularities notice in course of audit).

Reserves/ Funds

Constitution of the second second second

During this year

Last year

10.2000 11.000 11.000 11.000 11.000 11.000 11.000 11.000 11.000 11.000 11.000 11.000 11.000 11.000 11.000 11.000

- i) Reserve fund
- ii) Capital Reserve
- iii) Other fund (Specify)

Financial assistances in shape of subsidy/ Share Capital Assistances/ Grant/ Financing Bank and other agencies etc. and its details.

Received up to last year.

Utilised up to Balance remained **Total financial** From whom Purpose of un-utilised at the the end of last assistances received receipt year end of the last year received

Financial Assistances received during the year of Audit.

From whom received. Govt. Order No. & date.

Amount of Purpose of assistance **Assistance**

Amount Utilised

Amount remained unutilised at the end of the year.

it observation.

- 1. Members Share.
- 2. Govt. Share.
- 3. Reserve Fund.
- 4. Other funds.
- 5. Borrowings from Bank
- 6. Borrowings from Creditors
- 7. Deposits.

Total

- B) Utilisation of Funds.
 - a) investments.

Total

Note on difference between Sources & Uses of fund.

- 11. Business of the Society (Operational activities).
- A) Purchase particulars

		Opening Stock		Farchase a	nung me Aear	101	in a second
	Particulars	Quantity	Amount	Quantity	Amount	Quantity	Amount
1.	Agril. Input						
2.	Pesticide					1	
3.	PDS				. (1) 10		1
4.	Non-PDS				i i i i se i i	Minimum.	
5.	Any other scheme			· .	eta este territorio		
6.	Govi. sponsored programme					44 J. J.	
	Total					1	1

Sales particulars

Particulars	Sales duri	ng the year.	Closing.	Stante
Agril Input	Quantity	Amount	Quantity	Amount
Pesticide		an Bereite (12)		Patroutte
PDS			· Tyr organic s	
Non-PDS			, 111	
Any other scheme			, 20 tok 4	
Govl. sponsored programme		ي و دفر د		•
Total	1 .			**
B.E.P. = Total loss side o	fP/LA/e		- 1881 of 1882 of 18	

Margin of Profit

(BEP is the volume of output at which neither a profit and a loss is incurred i.e. the point which sales realisation and costs match). A second or the control of the costs match).

Processing business.

- Opening Balance
- Raw materials procured.
- 3. Direct expenses
- Indirect expenses
- Cost of production.
- Finished goods.
- Semi finished goods.
- Raw material closing stock.
- Margin
- D. Sales
- I. Impaired stock.
- !. Closing finished stock.
- . Gross profit.
- Whether Gross Profit is compatible to margin allowed and sufficient to meet the staff cost
- e of production to achieve BEP = Fixed cost

Contribution per unit.

bution per unit = Sales price - variable cost, Sales price = fixed cost + variable cost, Profit

12. Cash and Bank balance.

- i) Cash in Hand
- ii) Current A/c with Bank
- iii) Saving A/c with Bank
- iv) Fixed deposit with Banks
- v) Other Deposits.

Audit Observation

13. Investment.

- i) Govt. & other Trust security.
- ii) Share with other Cooperatives.
- iii) Investment with Bank.
- iv) Postal securities (NSC/ KVP).
- v) Investment of Staff Provident Fund.
- vi) Investment of Reserve Fund.
- vii) Other Investments.

Audit Observation.

14. Details of Fixed Assets.

Volume/	Purchase	Book
<u>Quantity</u>	<u>value</u>	<u>value</u>

a) Land

- b) Building
- c) Furniture & Fixtures
- d) Computers
- e) Vehicles
- f) Machineries
- g) Others if any (Specify)

a

- Closing Stock.
- i. Book balance of the CS for Closing Stock (depot wise)
- ii. Verified balance of the closing stock (depot wise)
- ii. Any impairment/ surplus
- v. Admissible shortage
- /. Market value (Purchase value) of Closing Stock.

udit Observation.

Sundry Debtors

Period wise classification to be made up to 3 years.

Sundry Creditors

Period wise classification to be made up to 3 years.

Bills receivable/ goods for sale.

Borrowings

Current year Last Year Last but previous year

设制 截止性 化电子集件机

- DCCB
- Other Banks/

Financing agency

Others (specify)

Total

Budget.

(Details of Budget along with approval and expenditure against the provision).

i) Projected Income & Expenditure:

10	Particulars	Projected Income	Actual Income	Projected Expenditure	Actual Expenditure	Excess/ Less
	,					

lit Observation.

23.	The second services of the second	<u>inistrative Authority</u>	, : mansimi Dafik.	•
24.	List of records mai	ntained by the Socie	efv.	
	cords required to be maintained	Records actually maintained	Records examined by the Auditor	
	1	2	3	4
(Irregularities noticed in	maintenance of reco	rds and audit observa	tions there on.)
25. ε	a) <u>Cost of Managemer</u>			
(-)	Total of the L Interest paid Provision	oss side		
	Net profit if any			
	The second secon	er i de i de la companya di	and the second state of the second	KHIT NAV KINDA
	Cost of Mana	ngement :-		
b) Cost of Staff/ Estab	<u>lishment</u> .	<u> </u>	
Audit	Observation			
<u>Audit</u>	Observation	र्ग सम्बद्धाः स्टब्स्ट स्टब्स्ट स्टब्स	- 19.1 (19	JACK KINDER
·	: Observation) Working Capital	र्ग १८५४ अस्ति १९५५ त्रांत्र	(4). (5).(4 [3](4) (4) (4)(5)	demonstration.
26. <u>a</u>		f (regard) geglegeld	- Paul (502 (50 <u>2 (52 (48</u> 年)) -	
26. <u>a</u>) Working Capital	f (reported proceeds)	· 第二十5 <u>章 《李寶·5</u> 籍称的》 ·	生 对在 为124数2000。
26. <u>a</u> T (-) A) Working Capital otal of Liabilities	ी हे राज्या स्थापी होत्रा है जो है. -	18 18.13 18.1 <u>3 (1</u>	

en in the consent had in the segment

b) Working Fund 一直翻译 经运动 医克勒氏管 医克勒氏管 医二氏性 医二氏性 医二氏性 Total of Liability Accumulated Loss and Account Contra, if any Fixed Assets udit Observation ANTERIOR OF A PROPERTY AND A SERVICE OF . Profit! Loss. (Detail narration on reason for loss, if the Society sustained loss) Reports & Returns. · 网络拉拉拉拉拉拉拉拉 计模拟表示表示证明 (2007) 人名德克尔 经销售额 Defects and Irregularities noticed during the audit. Mark the same of t The State of the S Audit Fees. 286 J 4 4 4 4 4 5 5 5 5 5 Audit Classification. General Remark.

Signature & designation of Auditor

EINAL AUDIT REPORT OF RCMS

	Total value at the end of the year
	Addition dufing the year
131.03	Amount of Net value at Audition depreciation the close of duning the this year 6 7 8 8
issets as or	Amount of depreciation this year
Position of depreciation on Fixed Assets as on 31.03	Depreciation Amount of Net value at Audition Total value allowed up to depreciation the close of during the at the end of this year the year the year the year the year
of deprecia	% of depreciation allowed
Position	ne of Fixed Purchase Nature of Assets
	e of Fixed

Statement showing of Borrowing and Repayment as on 31.03.........

	Balance as on 31.03,
********	Repayment Borrowing Balance as during the year during the year on 31.03.
	yment the ye
יייייייייייייייייייייייייייייייייייייי	ing balance at the iging of the year 5
	Code No.
	inancing Type of Loan Code No. Open agency 2 3 4
	inancing agency 2

Interest on Borrowing

Rate of Interest from Financing Institution	3	 ili Balance as on 31.03.	Amount	3
Particulars of Borrowing	3	ent of Cash, Postage & Bill Balance as on 31.03.	Particulars	2

of Investment as on 31.03.

Remark	4	
Amount	6	
Particulars of Investment	2	

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Details of Advances

3	SI. No.
2	Hame of the person
	person Amount outstanding
3	Date from which outstanding

Details of Sundry Debtors as on 31.03.

ے	Si. X
	٥
2	Name of the party
3	Amount outstanding at the end of the previous year
4	Amount outstanding as on 31.0

Details of Sundry Creditors as on 31.03.

-3	SI, NO.
N	pang
	Amount outstanding at the end of the previous year
	Amount outstanding as on 31.0

Audit recovery Statement as on 31.03.

1	SI, No.
2	Name of the Persons with designation
43	Amount of recovery as on 31.03
	Reasons

FINAL AUDIT REPORT OF WCC STORE

PART-A

1		3	4		
SI. No.	Name of the Members	Elected/ Nominated by Board or Govt	Designation	Date of assumption	Period of functioning.
A) <u>Board of Management d</u>	uring the period	under audit		
12. إ	<u>Management</u> .			• .	
	b) At the time of Audit	:		•.	
	a) During the period under	Audit :	•	a en	
11.	Name & Address of the Sec Executive and period of wor	-			 -
10.	Year and period of audit	:			
	Society) or ore		and the second second	." :
9.	Commercial Banks/ RRBs under the area of operation	-	•	gar en en en en	
8.	Date of functioning	:			
7.	Area of operation.	:		The second section is	•
1.7.	APRICOSU TER TESSO FARRACIEN	•		on on the second of the second	
6.	Name of the Block	•	<i>t</i>		
	b) Name of Financing Bank	& its Branch :		1	
	a) Name of the Apex Socie	ty. :			
5.	Society affiliation.	:			
4.	Name of the Administrati	ve Circle :			
3.	Regd. No. & Date	:			
2.	Full address of the Socie	ty :			
1.	Name of the Society	;	••	ş. °	
.1	Marka it the Castan			•	

B) Board of Management at the time of Audit.

SI. No.	Name of the Members	Elected/ Nominated by Board or Govt.	Designation	Date of assumption	Period of functioning
1	2	3	4	<u></u>	6

Audit Observation.

N.B.:-Legal compliance on formation of Board, if any.

13. Authority of Audit

14. Name & Designation of Auditor

A) Present

B) Last year.

15. Days devoted for audit

- a) Date of commencement of audit
- b) Date of completion of audit.
- c) Total days devoted for audit

16. Physical verification on the date of

commencement of audit.

- (A) i) Cash.
 - ii) Bank deposits
 - iii) Securities if any.
 - iv) Postage
 - v) Others (Specify)

(B) Insurance and its period of coverage.

- i) Cash
- ii) Building & Machinery.
- iii) Stocks
- iv) Vehicles
- v) Others, if any

N.B.:- Policy No., Amount Coverage, Period of Coverage & Shortfall if any.

Audit observation:-

N.B.:- Observation on retention of cash balance along with other points.

PART - B

1. Introduction.

(Aims and objective along with activities of Society to fulfil the aim. In this context the achievements/ failure of society in the present scenario.)

2. Bye laws with date of amendments if any :-

(Preservation of Regd. Bye-laws with all up to date amendments, non-compliance of provisions of Bye-laws, contradictions and suggestions.)

3. (A) <u>Membership Position.</u> (Both Male & Female)

Class of			Member position at the Nember emoded during Membership seased during									ng	_	7	ilen:			OBNE		the	enc															
liem per 3	1	}	b	egini	mn	er t	he y			ļ	1				¥.			5.1		ş.,	14			vez			. **:	1	1	-	5. 1	of t	he ye	H.		
	3.1	3.	U.	60	т.	U	BÇ.	lo																U			m	3.1	1	5.C.	6	en.	U	SC 1	10	12
	(A)	1.66	F	M	F	3.5	ŢF	M	ŢF	34	11	ŢF	M	F),,	F	M	ŢF	1,41	M	ŢF	30	ĮF	1,0	F),4]	F	14	F K	F	1,8	T.F.	M	JF,	14	7 7
Class	\prod									П		Γ		11		2.1	17		7	1-		jł.	-				-		T		-	1			<u> </u>	1
B' Class	 	-			-		-	-	_	╁	+	-	-	-	-	-	}-			 -			-	-			_	+								-
C Clark		-			-		-	-	-	}	\vdash	-	-	-	-	-			+	-			-		7	-	-	H	}			-				}
g(4)		-	_		-		-		-	-	}	-	-	-	-	-	-	-	-	-	-						_	-						}_		-

B) Comparative figures of membership for last three years.

Year	Male	Female	Total	Remark
	2	3	4	ħ

A comprehensive service of the property of the contract of the

Audit Observations.

- 4. Role of Board of Management.
 - a) Board meetings held during the period under audit:
- i) SI. No. Date of Board Meeting No. of Members attended No. of resolutions pas
- ii) Important resolutions passed by the meeting.

Audit Observations.

- 1) Convening of meeting as per provision of Bye-laws.
- 2) Quorum of the meeting as per provisions of Bye-laws.

通 经输出 建物类学技术 医红红红

- 3) Any deviation noticed in the resolution which contradicts the provisions of Act & Rules and circular instructions of higher authorities.
- 4) Remarkable works made by the Board of Management.
- 5) Compliance of resolutions passed by Board in the subsequent period.
- b) Sub-Committee

(Details of sub-committee formed by Board of Management, its members, function and resolution passed).

udit Observations and suggestions

Board of Management superseded during the year under audit and competent authority's order no. and date along with reasons for such supersession.

Name of the MIC/ Administrator if appointed in place of Board of Management on supersession, the order no. for such appointment along with Name, Designation, Address and Date of functioning of such MIC/ Administrator.

Members of the Board of Management, who have lost their qualification and action taken against.

Annual General Body Meeting.

- a) Date of General Body meeting and members present.
- b) Whether AGB was convened as per the provisions of Act and observance of quorum.
- c) No. of resolution passed.
- d) Resolutions taken by AGB which is contravenes the Codal provision.
- e) Auditors views on such resolutions taken in the AGB.
- f) Appointment of staff and approval of Budget.
- g) Any irregularities.

Staff Position.

A - Particulars on sanctioned staff strength.

SI.	Category	Sanctioned	Name of the authority	Approved	Present	Vacancy
No.	of	strength	& sanctioned Order	scale of	strength	
	Employee		No. & Date	pay		

B - Present staff position. (Including deputation staff)

SI.	Name of the	designation	Order No &	Educational	Scale	Present	Security
No.	employee		Date of	qualification	of pay	salary	deposit
			appointment				

udit Observation

he details of irregularities noticed during the period under audit).

7	Share	Ca	mitel
ł.	OHOI C		11 65-31

A) Authorised Share Capital.

SI.No.	Class of Share	Value per Share	No. of share Amount
1.	Individual		$\mathbf{G}(\mathcal{G}_{\mathcal{A}}^{(n)}, \mathcal{H}_{\mathcal{A}}) = \mathbf{G}^{(n)}(\mathcal{H}_{\mathcal{A}}^{(n)}, \mathcal{H}_{\mathcal{A}}^{(n)})$
2.	Government	e service	
3.	Others		·

B) Paid up Share Capital.

Total

SI.No. Class of Share Value per Share No. of share available Amount 1. Individual 2. Government 3. Others

Audit Observation

(Observation on maintenance of Share Capital Register, Reconciliation of Share Capital amount along with irregularities notice in course of audit).

8. Working Capital

Total of Liabilities as per Balance Sheet as on

- (-) Accumulated Loss
- (-) Contra, if any

Total

(Comparative statement of Working Capital for last three years along with Auditor's observation),

9. Reserves/ Funds

During this year Last year

- i) Reserve fund
- ii) Capital Reserve
- iii) Dividend equalisation fund
- iv) Building Fund
- v) Common good fund
- vi) Other fund (Specify)

- 0. Financial assistances in shape of subsidy/ Share Capital Assistances/ Grant from Govt., Financing Bank and other agencies etc and its details.
-) Received up to last year.

From whom received

Purpose of receipt

Total financial assistances received

Utilised up to the end of last year Balance remained un-utilised at the end of the last year

Financial Assistances received during the year of Audit.

From whom received. Govt. Order No. & date.

Purpose of Amount of Assistance assistances Amount Utilised Amount remained unutilised at the end of the year.

udit observation.

Funds utilised in the business (Comparative 3years figure).

Details of funds

Current year

Previous year

Last but previous year

Source of Funds

- 1. Members Share.
- 2. Govt. Share.
- 3. Reserve Fund.
- 4. Other funds.
- 5. Loan from CCB/ other Banks
- 6. Loan from Govt./ Other Loans
- 7. Deposits.

Total

Utilisation of Funds.

- a) Investments.
- b) Closing Stock
- c) Fixed Assets
- d) Other Assets (excluding bad & doubtful assets)

Total

Note on difference between Sources & Uses of fund.

12. Business of the Society

Type of business the society under taken during the year.

A) Consumer Business

- Observation on Resolution made by Board of Management/ purchase committee/ order
 of the administrative department on purchase of goods, sale price fixation, Sales Man's
 duty, closing stock at the end of the year and stock verification along with irregularities
 thereon.
- ii. Observation on fixation of less sale price than the purchase price, non saleable goods, purchase without any approval, stock excess/ shortage, stock shortage without administrative approval, if any.
- iii. Business during the year.

	Openii	ng Stock valu	ē.	Purchas	e during the y	est	lotal	value of stock	
Particulars	Controlled	Non controlled	Total	Cantralled	Non controlled	Total	Controlled	Non controlled	Total
Total							. ,		

	Sale	during the year		Closing stock at the end o	f the year	
Particulars	Controlled	Non controlled	iotal	Controlled	Non controlled	lota
						
Total				-		

B) Audit observation on maintenance of accounts for consumer goods and the business along with comments on verified stock position with Book Balance.

Book Balance Verified Stock Shortage/ excess Person responsible for such s	hortage
--	---------

N.B.: Stock verification report to be attached.

C) Borrowing from DCCB/ other financing agency.

Name of the DCCB/	Amount	Amount repaid	Amount outstanding as	Rate of
financing agency	borrowed		at the close of the year	interest
1	2 (<u>2</u>).		regularioù Quite 4 , stil billant	5

Audit observation.

3. Cash and Bank balance.

Details of account

Last day of audited year

Previous year

udit Observation

4. <u>Investment</u>.

- i) Share with other Cooperatives. 🗈
- ii) Investment with DCCB.
- iii) Investment with other Banks.
- iv) Postal securities (NSC/KVP).
- v) Investment of Staff Provident Fund.
- vi) Investment of Reserve Fund.
- vii) Other Investments.

udit Observation.

. Details of Fixed Assets.

Volume/ Purchase Book
Quantity value value

- a) Land
- b) Building & Machinery
- c) Computer
- d) Vehicles
- e) Furniture & Fixtures
- f) Others if any (Specify)

Bad & Doubtful Assets and Provision thereof

A detailed statement to this effect to be showing Bad & Doubtful Assets and provision to the extent of its requirement is to be prepared.

17. Budget.

(Details of Budget along with approval and expenditure against the provision).

i) Projected Income & Expenditure.

SI.No	Particulars	Projected Income	Actual Income	Projected Expenditure	Actual Expenditure	Excess/ Less
				·		
		·	····	<u>''</u>	Ta. 10 ali 1	<u> </u>

Audit Observation

18. Realisable amount from employees and other officials of the Society as per Balance Sheet along with action taken

The Bound section of the section of the section of the section

- a) Total No. of persons involved.
- b) Total amount for recovery.

(Details given in Statement).

- 19. Detail notes on
 - a. Bills receivable.
 - b. Sundry Creditors.
 - c. Sundry Debtors.
- 20. Compliance/ Rectification on audit observations of last year.
- 21. Inspection by Administrative Authority/ Financing Bank/ Apex Society.

22. <u>List of records maintained by</u>	the Society.		
Records required to be maintained in	Records actually	Records examined	Auditor's
the prescribed proforma	maintained	by the Auditor	remark.
	2	. 3	4

(Irregularities noticed in maintenance of records and audit observations there on.)

3.	Cost of Management.
	Total of the Loss side
-)	Interest paid
	Provision
	Net profit if any
	Cost of Management :-
4.	Profit Loss.
	(Detail narration on reason for loss, if the Society sustained loss)
5.	Submission of Reports & Returns.
3.	Defects and Irregularities noticed during the audit
7.	<u>Audit Fees</u> .
	Audit Classification/ Marks secured
	General Remark

Position of depreciation on Fixed Assets as on 31.03......

ī	Type of Fixed	Purchase	5 %	of Depreciation Amount of	Amount of	一本の 場合にも 統	具相信消息	Total value
o d	N TONOT	raine of	destation	allowed up to	depreciation	depreciation the close of		during the at the end of
		Assets	allowed	previous year	thisyear	the year	The state of the s	The year
africa.	2	~	寺	47	4	-	œ	9

2. Statement showing of Borrowing and Repayment as on 31.03......

Rate of Interest on Borrowing

Si. No. Particulars of Borrowing Rate of Interest from Financing Institution	2 3	
Particulars of Borrowing	A CONTRACTOR OF THE PROPERTY O	The state of the s
S. No.	-	

Statement of Cash, Postage & Bill Balance as on 31.03.

-	AND THE RESIDENCE AND THE PARTY AND THE PART	
finer		

Details of Investment as on 31.03.

Remark	
Amount	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Si. No. Particulars of Investment Amount Remark	
ć E	

Details of Advances

-3	SI. No.
	Mame of the person
1902.	Amount outstanding
4	Date from which outstanding

Details of Sundry Debtors as on 31.03.

Details of Sundry Creditors as on 31.03.

V.	Hame of the party	Amount outstanding at the end of the previous year	Amount outstanding as on 31.03.
	F-0		

Audit recovery Statement as on 31.03.

	=1	S. RO
	1	Name of the Persons with designation
A STREET, THE PARTY OF THE PART	3	Amount of recovery as on 31.03
		Reasons

Stock Statement (Closing) as on 31.03.

Signature of the Auditor

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FINAL AUDIT REPORT OF WCS

PART-A

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1.	Name of the Society		
	• •	, t	
2.	Full address of the Society	•	1
3.	Regd. No. & Date	•	
4.	Chronological number of audit	:	
5.	Name of the Administrative Circle	:	
6.	Society affiliation.	:	
	a) Name of the Central/ Apex Society.	:	
	b) Name of Financing Bank & its Branch	1:	•
7.	Name of the Block	:	
8.	Area of operation.	:	•
9.	Date of functioning	:	
10.	Year and period of audit	: •	
11.	Name & Address of the Secretary/ Chief Executive and period of working	:	្ត ខាន់ ស្រាក់ធ្វើ គឺការាណិតសិកក្សសុស
	a) During the period under Audit	:	
	b) At the time of Audit	:	And the second s

!. <u>Management</u>

Board of Management during the period under audit.

31. 0 .	Name of the Members	Elected/ Nominated by Board or Govt.	Designation	Date of assumption	Period of functioning.
ŧ	7		4	5	Ĝ

B) Board of Management at the time of Audit.

ਸ. ਹ_	Name of the Members	Elected/ Nominated by Board or Govt.	Designation .	Date of assumption	Period of functioning
7		3	4	Ę.	7

udit Observation.

- . Name of the custodian of records.
 - a) During the year of audit
 - b) At the time of audit.
- . Authority of Audit
- . Name & Designation of Auditor
 - A) Present
 - B) Previous
- . Place of Audit,
- . Days devoted for audit
 - a) Date of commencement of audit
 - b) Date of completion of audit.
 - c) Total days devoted for audit
- Previous Year
- Current year

18.	Physical verification on the date of	ia valg	ا المالية الم			
	commencement of audit.					
	i) Cash.	•	,	The second second	2.75	
	ii) Bank deposits	:				
	iii) Securities if any.	• i		•		f
	iv) Postage	:			•	
	v) Others (Specify)			, <u>.</u>		
19.	Insurance and its period of coverage			•		
	i) Cash, Cash in safe, Cash in transit	:		•		
	ii) Building & Machinery.	:				
	iii) Stocks	:		Y 3.75	: *	
	vi) Vehicles	:				
	vii) Olher (specify)	:				
N.B	.:- Policy No., Amount Coverage, Peri	on of Cov	rerage &	Shortfall	if any.	.* ! [
Aud	lit observation;-	÷		+ 18 % -	. *	
				14,	:, i . .	i.
N.B.	:- Observation on retention of cash h	alance ald	ong with	i lapses oi	ı other i	points
	<u>PART</u>	<u>- B</u>	•			
1.	Introduction.					•
	(Aims and objective vis~a~vis achiev	emant on	d anabe	ip therees		
	danning inere souterringer nicht, in and intributen					j.
				i e e e		
	Bye laws with up to date amendments (Observation on non-compliance of n					

17

(A) Membership Position. (Both Male & Female)

lass of embers						eftí					1	Nember enrolled during Nembership seased during the year the year				T	Liem	bersi	up of t	iasiti Ne ye	on e 25.	the	सात													
	3.1	7 3.	C.	G	ers.	Ü	ec.	To	131	Ħ	Ţ	Œ.	G,	ĒIJ.	Ű	Т	To	tzij	3.7	3.	C. J	Ĝċ	:n. J	Û	TC)	Ĩű	ta l	3.1	Ų	3.C.	្រំ	ŁN.	0	BC	To	tal į
	M	M	F	M	F	H	F	M	ŢF	M	N	ijF	M	F	há	F	M	F	МЕ	ы	F	M	F	И	F	H	F	М	ŖΝ	F	M	F	M	F	М	[F]
Clare																								İ												
Ciess												Ī																	T							
Class										П																										
21																																				\prod

Comparative figures of membership for last three years.

Уеаг	Male	Female	Total	Remark
1	2	3	4	5
<u> </u>				
		1		<u> </u>
				}

idit Observations.

Role of Board of Management.

Board meetings held during the period under audit:

SI. No. Date of Board Meeting No. of Members attended No. of resolutions passed

important resolutions passed in the meeting.

Details of sub-committee formed by Board of Management, its members, function and solution passed.

idit Observations.

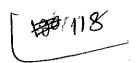
- 1) Convening of meeting as per provision of Bye-laws.
- 2) Quorum of the meeting as per provisions of Bye-laws.
- Any deviation noticed in the resolution which contradicts the provisions of Act & Rules and circular instructions of higher authorities.
- Remarkable works made by the Board of Management.
- 5) Compliance of resolutions passed by Board in the subsequent period.

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No.



5. Annual General Body Meeting.

- a) Date of General Body meeting and members present.
- b) Whether AGB was convened as per the provisions of Act and observance of quorum.
- c) No. of resolution passed.
- d) Resolutions taken by AGB which contravenes the Codal provisions.
- e) Auditors views on such resolutions taken in the AGB.
- f) Appointment of staff and approval of Budget.
- g) Any irregularities.

6. Staff Position.

A - Particulars on sanctioned staff strength.

St. Category Sanctioned Name of the authority Approved Present Vacancy
No. of strength & sanctioned Order scale of strength
Employee No. & Date pay

B - Present staff position. (Including deputation staff)

St. Name of the designation Order No & Educational Scale Present Security
No. employee Date of qualification of pay salary deposit appointment

Audit Observation

(The details of irregularities noticed during the period under audit).

7. Share Capital

A) Authorised Share Capital.

<u> 51. No.</u>	Class of Share	<u>Value per Share</u>	<u>No. of share</u>	<u>Amount</u>
1.	Individual			
2.	Government		Andrew Color to problems of the	
	Total			

) Paid up Share Capital.

Class of Share Value per Share No. of share available Amount . No.

- 1. Individual
- 2. Government

Total

udit Observation

(Observation on maintenance of Share Capital Register, Reconciliation of Share Capital amount along with irregularities notice in course of audit).

(A) Working Capital

Total of Liabilities as per Balance Sheet as on

Accumulated Loss

Contra, if any

Total

(B) Working Fund

Total of the Liabilities

Accumulated loss if any

Contra, if any

Fixed Assets

Total

omparative statement of Working Capital for last three years along with Auditor's observation)

Reserves/ Funds

During this year

Last year

- i) Reserve fund
- ii) Capital Reserve
- iii) Other fund (Specify)

 Financial assistances in shape of subsidy! Share Capital Assistances! Grant from Govt., Financing Bank and other agencies etc and its details.

A) Received up to last year.

From whom Purpose of Total financial Utilised up to Balance remained received receipt assistances the end of last un-utilised at the received year end of the last year

B) Financial Assistances received during the year of Audit.

From whom received. Govt. Order No. & date.

Purpose of Assistance

Amount of assistances

Amount Utilised

States of the Se

Amount remained unutilised at the end of the year.

Audit observation.

11. Funds utilised in the husiness (Comparative 3years figure).

Defails of funds Current year Previous year Last but previous year

A) Source of Funds

- 1. Members Share.
- 2. Govt. Share.
- 3. Reserve Fund.
- 4. Other funds.
- 5. Borrowings, if any (Specify)

Total

B) <u>Utilisation of Funds.</u>

- a) investments.
- b) Business

Total

Audit observation.

Note on difference between Sources & Uses of fund.

. Business of the Society during the year.

Processing/ Manufacturing Business

	Raw mai	erial use	4	Processed Goods							
Name	Volume	Amount	Costing	Name	Volume	% of Raw Materials used	Amount	Cost of processed goods			

	Semi Produ	cŧ		Ç.	ısıng
Name	% of Raw Materials used	Volume	Amount	Name	Volume

<u>servation</u>: Any irregularity detected during audit, discrepancy detected in stock verification report and physical stock may be reported.

(A) Yarn Stock Position

	At the b	eginning	Purch	lased	lssu	ed to			
\		year	during t	-	mem		Stock balance		
Particulars	Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount	

(B) Stock position of Cloth

	At the b	eginning	Purch	iased	Issu	ed to			
	1	e year	during t	. -	1	bers	Stock balance		
Particular	Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount	

iservation: Any shortage in stock be mentioned with persons responsible.

Cash and Bank balance.

Details of account

Last day of audited year

Previous year

- 1. Cash in hand
- 2. Current A/c with Bank
- 3. Saving A/c with Bank
- 4. Fixed deposit with Bank
- 5. Other Deposit

dit Observation



15. Investment.

- i) Govt. & other Trust security.
- ii) Share with other Cooperatives.
- iii) Investment with Bank
- iv) Postal securities (NSC/KVP).
- v) Investment of Staff Provident Fund.
- vi) Investment of Reserve Fund.
- vii) Other Investments.

Audit Observation...

16. Details of Fixed Assets.

Volume/	Purchase	Book
Quantity	 <u>value</u>	value

- a) Land
- b) Building & Machinery
- c) Computer
- d) Vehicles
- e) Furniture & Fixtures
- f) Others if any (Specify)
- 17. Realisable amount from employees and other officials of the Society as per Balance Sheet along with action taken
 - a) Total No. of persons involved.
 - b) Total amount for recovery.(Details given in Statement).

18. Budget.

(Details of Budget along with approval and expenditure against the provision).

i) Projected Income & Expenditure.

SJ.	Particulars	Projected	Actual	Projected	Actual	Excess/
No		- Income	Income	Expenditure	Expenditure	Less

Audit Observation.

9. Reconciliation of accounts

SI.	Particulars	G.L. Balance	Subsidiary	Difference	Person
No.		-	Balance	j !	responsible

). Detail notes on

- a. Bills receivable.
- b. Sundry Creditors.
- c. Sundry Debtors.
 (Period wise classification be made up to 3 years)

Compliance/ Rectification on audit observations/ defects of last year.

Inspection by Administrative Authority.

List of record	<u>s maintained</u>	by the	Society.
----------------	---------------------	--------	----------

cords required to be maintained in	Records actually	Records examined	Auditor's	
the prescribed proforma	maintained	by the Auditor	remark.	
1	2	3	4	•

(Irregularities noticed in maintenance of records and audit observations there on.)

Cost of Management.

Total of the Loss side of P & L A/c

Interest paid

. Provision

Net profit if any

Cost of Management :-

iservation: Regarding keeping the CoM within the specified limit of Working Capital.

(Comparative figures for 3 years be given along with audit comment)

Staff Cost Cost of Establishment

Pay, Gratuity, wages, Bonus paid & payable comprise the staff cost.

(Comparative figures for 3 years be given along with audit comment)

26. Manufacturing Cost :

Fixed cost + Variable cost

Sales Price = Manufacturing cost + profit

BEP = Fixed cost X 100

Variable Cost

No Profit no loss = $\frac{All expenditures of P/L A/c}{Margin of profit}$

27. Profit Loss.

(Detail narration on reason for loss, if the Society sustained loss)

- 28. Submission of Reports & Returns.
- 29. Defects and Irregularities noticed during the audit.
- 30. Audit Fees.
- 31. Audit Classification/ Marks secured.
- 32. General Remark.

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Position of depreciation on Fixed Assets as on 31.03......

ij	Type of Fixed	DIETAN	*	Depresiation	Propert of	Amount of Met value at	なるはいっこ	Addition Total value
<u>0</u>	华村东	#4 C & O	depreciation	alount in to	depreciation	depresiation the close of during the at the end of		でも回りを
		POSSES.		previousyear	this year	「あのべの二十	Wiedly.	TENA AND
=	લ્ય	m	च	₽7	4	ř=	633	

Statement showing of Borrowing and Repayment as on 31.03......

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Bulloud	denia the year	
ie Repayment Bornowing Balance as	Mind the year	1
Opening balance at th	begging of the year	
Code No.		寸
Type of Loan		**
Financing	agenty	7
ភ	o Z	-

Rate of Interest on Borrowing

Sf. No. Particulars of Portowing Rate of Interest from Financing institution	
Particulars of Portoning	The state of the s
ć Z in	-

Statement of Cash, Postage & Bill Balance as on 31.03.

Amount	F
Sl. No. Amount	1 3
Š Z	-

Details of Investment as on 31.03.

J. No. Particulars of Investment Amount Remark	
Amount	The second secon
Particulars of Investment	Č,
Ó E	-

0

Details of Advances

. 🛋	y. Mo
4	Name of the person
	Amount outstanding
in the second se	Date from which outstanding

Details of Sundry Debtors as on 31.03.

The state of the s			 							
4	afion (ţ.	**;		ř.		
Amount outstanding as on 31.03.		Altro autour	 enious year	d of the pr	the ent	e Buildiese	o trincelly	St. No. Name of the party Amount outstanding at the end of the previous year	2 20	

Details of Sundry Creditors as on 31.03.

Audit recovery Statement as on 31.03.

	.2	
A THE PROPERTY OF THE PROPERTY	F	Name of the Pasons with designation
		Annount of recovery as on 31.03
	4	Reasons

Signature of the Auditor

FINAL AUDIT REPORT OF HBCS

PART - A

1.	Name of the Society	•	
. *		÷	
2.	Full address of the Society	÷ ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	
3.			
4.	Chronological number of audit	ignorial Contractorial Contractorial	
5.	Name of the Administrative Circle	in in sandaren Till Sandaren Till Sandaren	
6.	Affiliation.	:	Partition of the f
	a) Name of the Apex Society.	•	in the second of
	b) Name of Financing agency	:	
7.	Name of the Block	:	
පි.	Area of operation.	:	
9.	Date of functioning	infine:	** D. Porgotte C. Sopre States
10.	Year and period of audit	:	e general di
A	Name & Address of the Secretary/ Chief Executive and period of working	:	en e
	a) During the period under Audit	:	Mask of Boksenses gargest
	b) At the time of Audit	s in this	Great of the observation of the first



2. Management.

A) Board of Management during the period under audit.

SI. Vo.	Name of the Members	Elected/ Nominated by Board or Govt.	Designation	Date of assumption	Period of functioning.
4	2	1	4.	N. 1 . 5	6

B) Board of Management at the time of Audit.

31. <i>lo</i> .	Name of the Members	Elected/ Nominated by Board or Govt.	Designation -	Date of assumption	Period of functioning
4	7		<u> </u>		

udit Observation.

.B.:- Legal compliance on formation of Board, if any.

-). Name of the custodian of records.
 - a) During the year of audit
 - b) At the time of audit.
- . Authority of Audit
- i. Name & Designation of Auditor
 - A) Present
 - B) Previous
- i. Place of Audit.
 - Days devoted for audit
 - a) Date of commencement of audit
 - b) Date of completion of audit.
 - c) Total days devoted for audit

Previous Year

Current year



18.	Physical verification on to commencement of audit.	he date of		485 de 18 19 de 18 1 La companya de 18 19	San Williams	. 1 1 . 1	
	i) Cash.						
	i) Cash. ii) Bank deposits	rin in haard Soot					
	ni man adamen					taliet in	
	iii) Securities if any.						
		The state of the s					
	iv) Postage						
	v) Others (Specify)				and the second seco		
	nakita.					v V Postania	
19.	Insurance and its period	of coverag	<u>e</u>				
	i) Cash		•			·* ·	
	ii) Building & Machinery.						
	, <u>-</u>		-				
	iii) Stocks				- Programme (Mariana) - Transport (Mariana)		
	vi) Vehicles		;				
	vii) Other (specify)		:	100,463		ia In the second	
		est, de utilita		torie t	rijaja bajāja	un eith	
81 F7		•					
N.D	.:- Policy No., Amount Co	rverage, ce	IIOO OL CO	seidAe a n	101111111111111111111111111111111111111	; 	
<u>Au</u>	<u>lit observation</u> :-						
			andria.	. • 1	eg Merge	State of	
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					e de la Cilia. La companya di Santa		
		44.20			.t.,	it a light	
N.E	: Observation on retent	ion of cash	balance a	long with o	ther points,		
	The second secon	PAI	<u> </u>	en et la companya et e		3. * ·	
1.					rajsa iso tila ti		
	(Aims and objective a achievements/ failure of	long with	activities	of fulfil th	ne aim. In Irío.)	this conte	xt th
	े अनुस र् षक्षाः स्टब्स्ट के विकास स्ट	Server de la Company	a _n or program				
7	Bye laws with up to date	e amendme	nts if anv	: <u>-</u>	ŧ		
2.	(Observation on non-co	mpliance o	 :: :::: f provisior	of Bye-La	vs, Suggest	ions)	1

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(A) Membership Position. (Both Male & Female)

Class of	i	٦,		u	čm	be	1040	JUK	MI 3	the	:	Ŧ		- 11	टक	bei	ěΓ	rol	ĕā	ALI	пп	1	_	Her	n in	-13	un	£43	42.0	71TE	w	_	7	Bem	her	erni	n n	nuo v	m z	the	end.
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Class				ſ	T						T	Ť			ſ		Ţ	厂	ſ	1	†	1	\prod	\dashv	7							T				Ť		·			
ñ≥i				Γ					Γ		T	1					1		T	1	†	1		1	1					_			1			†	1				H

) Comparative figures of membership for last three years.

Уеа г	Male	Female	Total	Remark
1	2	3	4	5
			•	
				
1			1	£ -

udit Observations.

Role of Board of Management.

a) Board meetings held during the period under audit:

SI. No. Date of Board Meeting No. of Members attended No. of resolutions passed

Important resolutions passed in the meeting.

Idit Observations.

- 1) Convening of meeting as per provision of Bye-laws.
- 2) Quorum of the meeting as per provisions of Bye-laws.
- 3) Any deviation noticed in the resolution which contradicts the provisions of Act & Rules and circular instructions of higher authorities.
- Remarkable works made by the Board of Management.
- 5) Compliance of resolutions passed by Board in the subsequent period.

b) <u>Sub-Committee</u>

(Details of Sub-committee formed by Board of Management, its members, function and resolution passed)

idit Observations and suggestions.

10. Share Capital

A) Authorised Share Capital.

SI.No. Class of Share Value per Share No. of share Amount

1. Individual

2. Government

3. Others

Total

B) Paid up Share Capital.

SI.No.	Class of Share	Value per Share	No. of share available	<u>Amount</u>	
1.	Individual				
2.	Government	1 1			
3.	Others	•	•	A company of the property of the company of the com	
	Total				

Audit Observation

(Observation on maintenance of Share Capital Register, Reconciliation of Share Capital amount along with irregularities notice in course of audit).

11. Working Capital

Total of Liabilities as per Balance Sheet as on

- (-) Accumulated Loss
- (-) Contra, if any

Total

(Comparative statement of Working Capital for last three years along with Auditor's observation),

12. Reserves/ Funds

During this year Last year

- i) Reserve fund
- ii) Capital Reserve
- iii) Other fund (Specify)

19.

Board of Management superseded during the year under audit and competent authority's order No. and date along with reasons for such supersession.

Name of the MIC/ Administrator, if appointed in place of Board of Management on supersession, the order No. for such appointment along with Name, Designation, Address & Date of functioning of such MIC/ Administrator.

Members of the Board of Management, who have lost their qualification and action taken against.

Annual General Body Meeting.

- a) Date of General Body meeting and members present:
- b) Whether AGB was convened as per the provisions of Act and observance of quorum.
- c) No. of resolution passed.
- d) Resolutions taken by AGB which contravenes the Codal Provision.
- e) Auditors views on such resolutions taken in the AGB.
- f) Appointment of staff and approval of Budget.
- g) Any irregularities.

Staff Position.

A - Particulars on sanctioned staff strength.

SI.	Category	Sanctioned	Name of the authority	Approved	Present	Vacancy
No.	of	strength	& sanctioned Order	scale of	strength	
	Employee		No. & Date	pay.		

B - Present staff position. (Including deputation staff)

Si.	Name of the	designation	Örder No &	Educational	Scale	Present	Security
No.	employee		Date of	qualification	ofpay	salary	deposif
			appointment				

dit Observation

(The details of irregularities noticed during the period under audit).

- 13. Financial assistances in shape of subsidy/ Share Capital Assistances/ Grant from Govt., Financing Bank and other agencies etc and its details.
- A) Received up to last year.

From whom	Purpose of	Total financial	Utilised up to	Balance remained
received	receipt	assistances	the end of last	un-utilised at the
		received	уеаг	end of the last year

B) Financial Assistances received during the year of Audit.

From whom Purpose of Amount of Amount Amount remained unreceived. Govt. Assistance assistances Utilised utilised at the end of Order No. & date. the year.

Condition Fig.

Audit observation.

14. Funds utilised in the business (Comparative 3years figure).

Details of funds Current year Previous year Last but previous year

A) Source of Funds

- 1. Members Share.
- 2. Govt. Share.
- 3. Reserve Fund.
- 4. Other funds.
- 5 Loan from OCHC
- 6. Loans from LIC
- 7. Loan from Government
- 8. Other Loans, if any (Specify)
- 9. Deposits

Total

B) Utilisation of Funds.

- a) Investments.
- b) Loans & Advances

Total

Note on difference between Sources & Uses of fund.



5. Business of the Society

A) Lending purpose wise.

- i. Individual lending for construction of dwelling house on their own Plot.
- i. Individual lending for purchase of land.

Audit Observation:

- a) Whether title of the Land proposed for purchase examined and taken as pledge, details be given.
- b) Amount financed during the year.
- c) Amount collected during the year.
- d) Amount of interest realised.
- ii. Individual lending for purchase of land & house.

Audit Observation:

- a) Are all clarification in respect of transfer of title and encumbrance is obtained from respective authority before advancing.
- b) Amount financed during the year.
- c) Amount collected during the year.
- d) Amount of interest realised.
- /. Individual lending for repairing/ extension/ renovation of the existing house.

Audit Observation:

- a) Are the title deed and occupation has been examined before advancing and appropriate security has been taken against advance.
- b) Amount financed during the year.
- c) Amount collected during the year.
- d) Amount of interest realised.
- Corporate Finance, if any.

Audit Observation:

- a) Is the proposals has been properly appraised and all title enforcement details has been examined before financing.
- b) Amount financed during the year.
- c) Amount collected during the year.
- d) Amount of interest realised...



B) Real Estate business.

Is the Society presently undertake any sale and purchase of land, if yes, details be given.

- a) Land purchased/ Land taken on lease for sale
- 1. Area.
- 2. Mutated/ not mutated.
- 3. Kisam.
- 4. Whether Govt / Private land.
- 5. If private, whether it belongs to General/ SC/ ST.
- 6. Are all limitation in respect of purchasing land from ST/ SC is maintained.
- 7. Value of Land (Rate to be specified).
- 8. Registration/ Agreement expenses.
- 9. Development expenses/ erosion.
- 10. Net Land available for sale.
- 11. Sale price after costing (Rate to be specified compared to Govt. Rate).
- 12. Sold (a) Out right, (b) Credit Sale.
- 13. Rate of interest charged on credit sale.
- 14. Area sold & balance to be disposed.
- 15. Rent paid on balance unit of land.
- 16. Land kept for construction of building.
- 17. Nos. of building proposed.

Price of core building - 1R, 2R, 3R, Duplex & Flat etc.

- 18. Are all the infrastructure development available in the site.
 - (a) Hand over process/ Outright sale (procedure in brief).
 - (b) Home loan sale (instalment) procedure in brief.
 - i) Max. Nos. of instalments.
 - ii) Rate of interest.
 - b) Project wise plotted scheme
- Total Area of the project.
- ii. No of plots in the project with size.
- iii. Open space/ space for road/ common use etc.
- iv. No of plots sold & balance No. of plots available.
 - c) Costing of the Project.

Land Value Rs.

Registration Cost Rs.

Development Cost Rs.

Margin of Profit Rs.

Total Rs.

Sale Rate per Sqr. ft.

Total amount to be earned from the sale of plots.

d) Net result of the business during the year.

. Borrowings.

		· · · · · · · · · · · · · · · · · · ·				
Category of	Amount	Amount repaid	Amount	Rate of interest		
3orrowing and	borrowed during	during the year	outstanding at the			
Institution	the year		end of the year			
1	Ž	3	4	5		

udit Observation:

Cash and Bank balance.

Details of account

Last day of audited year

Previous vear

- 1. Cash in hand
- 2. Current A/c with DCCB & other Bank
- 3. Saving A/c with DCCB & other Bank
- 4. Fixed deposif with DCCB & other Bank
- 5. Other Deposit

udit Observation

Investment.

- i) Govt. & other Trust security.
- ii) Share with other Cooperatives.
- iii) Investment with DCCB & other Banks
- iv) Postal securities (NSC/KVP).
- v) Investment of Staff Provident Fund.
- vi) Investment of Reserve Fund.
- vii) Other Investments.

udit Observation.

Details of Fixed Assets.

Volume/ Guantity G.L. value Book value

- a) Land
- b) Office Building
- c) Furniture & Fixtures
- d) Computer
- e) Vehicles
- f) Disposable Land
- g) Construction for sale.
- h) Construction materials
- f) Others if any (Specify)

20. Loans & Advances

Loans & advances financed during the year under audit along with its comparison to the previous year. The details of collection made during the year need be furnished.

A) DCB

Principal - Demand, Collection and Balance of Loans during the year.

Interest - Demand, Collection and Balance of Interest during the year.

Audit Observation

21. Provisions for Bad & Doubtful Debts

Audit Observation

- a) Whether provision against Bad & Doubtful debts have been made in terms of Circular instructions issued to this effect.
- b). Whether adequate provision is made against all bad assets identified.
- c) Amount of provisions made during the year.
- d) Amount of provision made at the close of the year.
- e) Amount of provision made against OD Loans & Interest.

22. Legal action taken for recovery of OD Loans

a) Cases pending with Legal forum

	Dispute stage		E.P. Stage	
Particulars	No	Amount	No	Amount
Pending at the beginning of the year.				
Cases filed during the year.)			
Total	}		1	
Cases disposed during the year.		المراجع والمعادة		
Cases pending for finalisation.		· · · · · · · · · · · · · · · · · · ·		

b) Cases pending for E.P. at Society level.

\	; Particulars	Mo	Amount
ī.	Decree at the beginning of the year pending for E.P.		
Ü.	Decree received during the year.	1	[}
	Total given in the state of the	The state of the s	
i.	After mutual recovery, decree disposed	(
ìi.	After E.P., decree disposed.	1	(
jii.	Decrees pending at the end of the year.		1

23. Verification of loans at the time of audit.

Way is all the

SI. No. Name of the Loanee Date of verification Date of loan financed Amount of loan

3	Th.		
1.		93.55	
τ.		١đq	5

(Details of Budget along with approval and expenditure against the provision).

i) Projected Income & Expenditure.

51.	Particulars	Projected	Actual	Projected	Actual	Excess/
No	i .	Income	Income	Expenditure	Expenditure	Less

udit Observation.

5. Audit observation on Credit appraisal, sanction & disbursement of Loan and documentation.

i. Reconciliation of accounts

	<u> </u>		44 444	in a light sefer in a single factor in the	
St.	Particulars	G.L. Balance	Subsidiary	Difference	Person
No.		4 N	Balance	1 24 B 46	responsible

Realisable amount from employees and other officials of the Society as per Balance Sheet along with action taken

- a) Total No. of persons involved.
- b) Total amount for recovery.

 (Details be given in Statement).

. Detail notes on

- a. Bills receivable.
- b. Sundry Creditors.
- c. Sundry Debtors.(Period wise classification be made up to 3 years)

Compliance/ Rectification on audit observations of last year.

l. <u>Inspection by Administrative Authority.</u>

. Fige of records tightigation by	uie suciety.	•	
ecords required to be maintained in	Records actually	Records examined	Auditor's
the prescribed proforma	maintained	by the Auditor	remark.
1	2	3	4

(Irregularities noticed in maintenance of records and audit observations there on.)

32.(i) <u>Cost of Management.</u> Total of the Loss side	
(-) Interest paid	
Provision	
OTS Loss	
Net profit if any	
Cost of Management :-	
Observation : regarding keeping the CoM within the specified limit of Working Capital.	
(ii) Staff Cost/ Cost of Establishment	
(Comparative figures for 3 years be given along with audit comment).	
33. <u>Profit/ Loss</u> . (Detail narration on reason for loss, if the Society sustained loss)	
34. <u>Submission of Reports & Returns</u> .	
35. <u>Defects and Irregularities noticed during the audit.</u>	
36. <u>Audit Fees</u> .	
37. <u>Audit Classification/ Marks secured</u> .	
38. <u>General Remark</u> .	

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