

DIRECTORATE OF COOPERATIVE AUDIT:ORISSA:BHUBANESWAR.

No. VI(I)38/2011 9189 / Audit-8/Dated:- 24.12.11

To

The Asst. Auditor General of
Cooperative Societies of Circles.

Sub:- Formulation of Citizen Charter.

Sir/Madam,

It is to inform you that as per the provisions contained in the MOU signed between Commissioner-Cum-Secretary to Government, Cooperation Department and centre for Modernising Govt. initiatives (MGI), G.A (AR) Department, the Citizen's Charter is required to be formulated for providing benefit to the common citizens/ members of Cooperative institutions. The Charter will provide a brief overview of the functioning of the organisation and the various services and remedies available under the provisions of the law. The Citizens Charter includes the contents like introduction, objective, mission, vision, Acts and Rules administered, Organisational Hierarchy, services provided and Grievances mechanism of the Organisation.

In order to facilitate preparation of the Citizens Charter by each audit Circle, the following guidelines are prescribed hereunder.

1. Introduction:- The date of establishment of the Circle alongwith area of operation be mentioned.
2. Objective:- The objective may be mentioned as ensuring independent audit of all Cooperative Societies within jurisdiction of the Circle without administrative interference in any manner, & so as to ensure proper financial and management discipline in Cooperative Organisations.

3. Mission:-

The mission should be to ensure transparency in the Management of Cooperative Societies through regular and proper audit of their accounts so that Cooperative Societies can perform better and render yeomen service to the members for their economic upliftment, especially, the rural areas.

4. Vision:-

The vision should be to ensure cent percent audit of all Cooperative Societies including Cooperative Banks and other Apex and State Level Cooperative Institutions under the jurisdiction, to see that the Cooperative Societies perform as per the provisions of law and cater to the economic needs of their members as well as Public at large.

5. Act and Rules:-

The provisions of OCS Act, 1962 and OCS Rules, 1965 as amended from time to time are implemented by this Directorate. Hence, the related provisions of Act and Rules be mentioned.

6. Organisational

Hierarchy

:- The hierarchy of the Circle should be mentioned.

7. Societies of
Different Deptt.
Covered under
audit.

:- The name of the Departments of which the Cooperative Societies are programmed for audit be mentioned.

8. Service Provided:-

The service provided by the Circle should be mentioned under this head. Generally, the following services are provided.

1. Audit of Cooperative Societies under the jurisdiction.

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- II. Special audit and Re-audit on certain accounts are conducted, if grave irregularity is suspected and not detected in regular audit.
 - III. Interim and concurrent audit of CCBs and UCBs.
 - IV. Surcharge action U/s 67 is taken against the Officers and office bearers of the Cooperative Societies on the basis of audit, inspection, Enquiry or Liquidator's report for causing deficiency in the assets of the Society. This endeavour is to restore the assets of the Cooperative Societies.
 - V. Ensuring Compliance from the Cooperative Societies on the defects and irregularities pointed out by audit.
 - VI. For the service rendered for conducting audit, audit fee is levied at Govt. prescribed rate, which is a non-tax revenue of the Govt. The same is deposited by the Society in the Govt. Treasury under the head of account "0425- Cooperation-101-Audit fees-0010-Charges for service provided-02022-Collection of payment for service rendered".
 - VII. Copy of audit reports provided to the Society and its members on payment of prescribed fees under Rule 147 and 148 of the OCS Rules, 1965.
9. Grievance Mechanism:-
- The Grievance Cell should be opened in the Circle for hearing and redressal of Public grievances. The Asst. AGCS, should hold grievance on every

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Saturday from 3.00P.M. to 5.00P.M..In his/her absence, he/she should assign the next Officer to hold the same. On receipt of grievance petition, the Asst.AGCS should pass order to the SAAGCS(Office) as the case may be, to attend the same on Priority. Further time limit of 7 to 15 days for the SAAGCS(Office) and 7 days to 15 days for Asst.AGCS should be fixed depending upon merit of the Case for disposal of each grievance petition so received. The contact number of officer redressing the grievances should be given.

You are requested to prepare the Citizens Charter of your Circle by following the above guidelines and display the same conspicuously in the notice board of the office for perusal of the public. Action taken in the matter be reported to this Directorate forthwith.

Yours faithfully,


Auditor General of Coop. Societies
Odisha.

3 Spare copy.

Dated 22.12.2011.