

809-813 1809

DIRECTORATE OF COOPERATIVE AUDIT: ODISHA: BHUBANESWAR.

Circular No. VI(I)27/16 6984 / Audit-8 Dated. 23/11/16

Sub: Submission of monthly D.O Narrative report.

It is needless to reiterate that the prime object of introduction of D.O narrative report is aimed at reviewing overall functioning of the Audit Circles at a glance and to take action instantly, if required. Importance and necessity of submission of D.O narrative report need no reiteration, which enables the administrative authority to assess the activities undertaken by the audit circles each month. In view of this, instructions were issued under various circular covers to furnish information on progress in audit of accounts of cooperative societies, concurrent audit of PACS, collection of audit fee, Initiation and disposal of surcharge proceedings and all other important aspects alongwith problems in the DONR for each month so that the performance of the circle can be assessed properly. But it is noticed that the instructions are hardly adhered to. There is no uniformity in reporting in DONR. Even in some cases, information under certain heads as prescribed in the report are left blank. As a result, complete picture of the circle on progress and problems for the month could not be ascertained.

Hence, in order to maintain uniformity in reporting, it is felt necessary to standardise the report for reporting by the AAGCS of circles. Accordingly, a format for submission of DONR in each month is prescribed and enclosed herewith. Henceforward, the DONR for each month is to be furnished in this format touching all aspects. It is imperative to note that the DONR equipped with all the information on each point of the format for the concerned month is submitted by 10th of the succeeding month without fail. Any deviation noticed shall be seriously viewed.

This supersedes all the Circular instructions issued in this regard previously.

Prasanna
Auditor General 23.11.2016

Cooperative Societies, Odisha.

Memo No. 6985/16

Dated. 23/11/16

Copy forwarded to the Assistant A.G.C.S of circles for information and compliance.

Subh
23/11/16
Deputy Auditor General of
Cooperative Societies, Odisha.

Copy to Computer Cell/ 20 Spare Copies.

AKS.22.11.2016.

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(A) General Audit Progress:-

Sl. No	Particulars	Working		Moribund		Liquidation		Total	
		Number	Year	Number	Year	Number	Year	Number	Year
01	Number of C.S due for audit								
02	Number of C.S programmed for the year								
03	Number of C.S programmed to be audited								
	a) Till end of the previous month								
	b) During the month								
	c) At the end of the month								
04	Number of C.S audited								
	a) Till end of the previous month								
	b) During the month								
	c) At the end of the month								
05	Number of reports issued								
	a) Till end of the previous month								
	b) During the month								
	c) At the end of the month								

06. Audit progress of priority Societies(Working).

Sl. No.	Particulars	PACS		WCS		RCMS		CARD BANKs		MPCS (A.P)	
		No.	Years	No.	Years	No.	Years	No.	Years	No.	Years
01	No. of C.S due for audit										
02	Number of C.S programmed for the year										
03	Number of C.S programmed to be audited.										
	a) Till end of previous month										
	b) During the month										
	c) At the end of the month										
04	Number of C.S audited										
	a) Till end of previous month										
	b) During the month										
	c) At the end of the month										
05	Number of reports issued										
	a) Till end of previous month										
	b) During the month										
	c) At the end of the month										

N.B:- Any other society(s) may be added apart from the above mentioned societies, if the same are covered in the Annual Audit programme and audited accordingly.

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07. Percentage of General Audit progress (Reports issued) in terms of Audit programme)

Current year (till end of the month)				Last year (till end of the month)			
W	M	U/L	T	W	M	U/L	T

08. Reason for shortfall, if any, in General Audit Progress in terms of Audit programme till end of the month under report.

09. Concurrent Audit Progress of CCB and UCB.

Sl. No.	Name of the branch	Name of the Auditor with designation	Period upto which Concurrent Audit completed till end of the month	Date of receipt of report	Report transmitted to DCA(O) L.No./ date.
(1)	(2)	(3)	(4)	(5)	(6)

10. Progress in Concurrent Audit of PACS.

Sl. No.	Name of PACS	Name of Auditor with designation	Period upto which Concurrent Audit completed till end of the month	Date of receipt of report	Date of issue of report
(1)	(2)	(3)	(4)	(5)	(6)

11. Progress in Special Audit:- Progress of Special audit in respect of each society and reason for non-completion of Special Audit, if any be reported.

12. Pendency and Disposal of audit reports.

a. Pending in office.

- (i) Reports pending at the beginning of the month.
- (ii) Reports received during the month.
- (iii) Reports disposed off by end of the month.
- (iv) Balance reports remained pending for disposal.
- (v) Reason of pendency.

b. Pending with Auditors

- (i) Number of reports pending at the beginning of the month.
- (ii) Number of C.S of which audit completed.
- (iii) Number of reports received during the month.
- (iv) Balance number of reports pending with auditors at the end of the month.
- (v) Action taken against the defaulters.

13. (A) Rectification/ Compliance of Audit defects.

- 1) Number of Audit Reports issued till beginning of the month.
- 2) Number of reports issued during the month.
- 3) Total number of reports issued at the end of the month.

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(B) Compliance reports received

- 1) Number of compliance reports received till beginning of the month.
- 2) Number of compliance reports received at the end of the month.
- 3) Total number of compliance reports received at the end of the month.

(C) Compliance reports disposed of

- 1) Number of reports disposed off till beginning of the month.
- 2) Number of reports disposed at during the month.
- 3) Total number of compliance reports disposed of at the end of the month.

14. Collection of Audit Fee

1. Due for collection at the beginning of the year.
2. Levied during the year till beginning of the month.
3. Levied during the month.
4. Total due for collection (1+2+3).
5. Collection till beginning of the month.
6. Collection during the month.
7. Total collection at the end of the month.
8. a) Audit fee collected out of arrear demand.
b) Audit fee collected out of Current demand.
9. Percentage of collection till end of the month.
10. Percentage of collection till end of the corresponding month of last year:-

15. Collection of Audit Fee from affiliated societies of CCBs:-

1. Due for collection at the beginning of the year :-
2. Levied till end of the month :-
3. Collection till end of the month:-
4. Outstanding for collection at the end of the month.

16. Initiation and disposal of surcharge proceedings:-

		NUMBER	AMOUNT
01	S.P Cases pending for disposal at the beginning of the year	:-	
02	S.P cases initiated during the year till beginning of the month	:-	
03	S.P cases initiated during the month	:-	
04	Total S.P cases due for disposal at the end of the month	:-	
05	S.P Cases disposed of till beginning of the month	:-	
06	S.P cases disposed of during the month	:-	
07	S.P cases remained pending for disposal at the end of the month	:-	

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17. Triangular Committee Meeting and Follow up action:-

- Number of triangular committee meetings held till beginning of the month of the Current year :-
- Number of triangular committee meetings held during the month :-
- Total number of triangular committee meetings held at the end of the month :-
- Reason for non-conduct of triangular committee meeting :-
- Major discussions, decisions made in the meeting and follow up action thereon (in brief) :-

18. Vacancy position

Name of the posts	Total strength	Men in position	Vacancy
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19. Claims of staff

(A) Claims pending at DCA level.

Sl. No.	Name of the employee with designation	Nature of claims	Proposal submitted to DCA(O)
			Letter No. and date

(B) Claims pending at circle level

Sl. No.	Name of the employee with designation	Nature of claims	Period of pendency
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20. T.A Claims.

- Amount & date of receipt of allotment of funds under T.E.
- Period up to which T.A claims of staff has been settled.
- Balance amount available under T.E.
- Amount of pending claims by end of the month.
- Letter number and Date in which DCA office has been moved for further funds alongwith amount sought for.

21. Problems, if any/ Any other matter

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