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DIRECTORATE OF COOPERATIVE AUDIT : ODISHA : BHUBANESWAR.

Letter No. VI(4)59/10 903 / Audit -2 / Dated:- 12/2/19
To,

All Assistant Auditor General,
Cooperative Societies, of Circles.

Sub:- Use of Colour pencils for the purpose of
audit of Co-operative Societies in the State.

Sir,

With reference to the subject cited above, it is decided that 'RED' Colour Pencil for statutory Audit and Con-current / Final Con-current Audit, 'GREEN' Colour Pencil for Re-audit and special Audit and 'BLUE' Colour Pencil for Test Audit are to be used for a period of 03 (three) years with effect from 1.4.2019 irrespective of year of audit. The Auditors (SAAGCS & ACS) of your circle may please be suitably instructed in the matter for conducting audit of Co-operative Societies accordingly.

The Con-current Auditors deputed to different Co-operative Societies/ Organisations under your jurisdiction may also be instructed to act accordingly.

In view of the above, you are requested to place your indent with Government press for different colour pencils as prescribed, if there is shortage of stock.

This is MOST URGENT & IMPORTANT,

Yours faithfully,

Auditor General,
Cooperative Societies, Odisha.

Memo No. 904 / Dated:- 12/2/19

Copy forwarded to the Chief Executives / Secretaries of all Apex Co-operative institutions/ Central Co-operative Banks/ Urban Co-op. Banks/ RCMs / CARD Banks / Sugar Mills / Dist. Co-op. Milk Union for information.

Joint Auditor General,
Cooperative Societies, Odisha.

Memo No. 905 / Dated:- 12/2/19

Copy forwarded to the Director of Printing & Stationaries Odisha, Madhupatna, Cuttack for information and necessary action with request to supply the required quantity of different Colou

(P.T.O.)

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Pencils to the Asst. A.G.C.S. of Circles & to this Directorate on the basis of indents for the purpose of conducting audit of Cooperative institutions in the State.

[Signature]
12/12/2019

Joint Auditor General,
Cooperative Societies, Odisha

Memo No. 906 / Dated:- 12/12/19

Copy submitted to the R.C.S.(O)/ Director of Textile (O)/
Director of A.H.& V.S. (O)/ Director of Fisheries (O) /
Director of Handicraft & Cottage Industries (O)/ Director
of Industries (O)/ Managing Director, O.S.C.B. Ltd / Managing
Director, OMFED, Bhubaneswar for information.

[Signature]
12/12/2019

Joint Auditor General,
Cooperative Societies, Odisha

Memo No. 907 / Dated:- 12/12/19

Copy to the Establishment Officer / Section Officer,
Estt. Section / All SAAGCS and ACS of Central Audit / All SAAGCS
/ Auditors of C.S. under deputation to O.S.C.B. and MARKFED /
All Seats of Audit Section / G.F. / 10 S.C.

[Signature]
12/12/2019

Joint Auditor General,
Cooperative Societies, Odisha

SD:

(832)

DIRECTORATE OF COOPERATIVE AUDIT : ODISHA : BHUBANESWAR.

Letter No. VI(4)50/10 899 / Audit -2 / Dated:- 15/2/16

To,

All Assistant Auditor General,
Cooperative Societies of Circles.

Sub:- Use of colour pencils for the purpose of audit
of Cooperative Societies in the State.

Ref:- Letter No. 6655(16) Dt. 21.12.2012 of this
Directorate.

Sir,

Please refer to the letter under reference on the captioned subject, where in it was clearly instructed the colour of the pencil will be changed in an anticlock wise manner. Accordingly 'Green' Colour Pencil for statutory Audit and Concurrent/Final Concurrent Audit, 'Blue' Colour Pencil for Re-audit & special audit and Red Colour pencil for Test audit are to be used for a period of three years with effect from 1.4.2016 irrespective of year of audit. The Auditors (SAAGCS & ACS) of your circle may please be instructed in the matter for conducting audit of Cooperative Societies accordingly.

The Concurrent auditors deputed to different Cooperative Societies/Organisations under your jurisdiction may also be instructed to act accordingly.

In view of the above, you are requested to place your indent with Government press for different colour pencil as prescribed at your level.

This is Extremely Urgent.

Yours faithfully,

P. S. Sengupta
Auditor General,

Cooperative Societies, Odisha.

Memo No. 900 / Dated:- 15/2/16

Copy forwarded to the Chief Executives/Secretaries of
all Apex Cooperative Institutions/Central Coop. Banks/ Urban Coop.
Banks/ RCMs / Card Banks/ Sugarmills/ Dist. Coop. Milk Union for information.

S. S. Sengupta
15/2/16
Deputy Auditor General,
Cooperative Societies, Odisha.

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Memo No. 901 / Dated: 15/2/16

Copy forwarded to the Registrar of Cooperative Societies, Odisha, Bhubaneswar/ Director of Textiles, Odisha/ Director of A.H. & V.S, Odisha/ Director of Fisheries, Odisha/ Director of Handicraft and Cottage Industries, Odisha/ Director of Industries, Odisha/ Managing Director, O.S.C.B. Ltd./ Managing Director, OMFED, Bhubaneswar for information.

J. S. S.
15/2/2016
Deputy Auditor General,
Cooperative Societies, Odisha.

Memo No. 902 / Dated: 15/2/16

Copy to the Establishment Officer/ Section Officer, Estt. Section/ All SAAGCS and ACS of Central Audit / All SAAGCS/ Auditors of C.S. under deputation to OSCB and MARKFED/ All Seats of Audit Section / G.F./ 20 S.C.

J. S. S.
15/2/2016
Deputy Auditor General,
Cooperative Societies, Odisha.

SD:.....