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DIRECTORATE OF COOPERATIVE AUDIT:ORISSA:BHUBANESWAR.

No. 5565 /VI(I)70/97-Audit-8-Dated: 14.10.2004  
To

The Asst. Auditor General of  
Coop. Societies, Bolangir Circle.

Sub: Shifting of records of Coop. Institutions.

Sir,

This has a reference to your memo No.1133 dt.27.4.04 to this Directorate on the subject. In this connexion your attention is invited to Rule 58(2) of O.C.S. Rules 1965 read with this Directorate Circular No.4729 dt.26.11.1999 where-in it is clearly stipulated that unless the A.G.C.S. or Asst. A.G.C.S. to whom the powers to exercise this rule within their Local Limits has been delegated vide Cooperation Deptt. Order No.17380 dt.13.8.99 directs for shifting of records of a Society for audit purpose, no auditor can shift the records from headquarters of the society. It is also stipulated in the afore-referred Circular that if an auditor shifts the records of a society without specific order U/R 58(2) of O.C.S. Rules by the A.G.C.S. or Asst. A.G.C.S. , as the case may be or unless he seizes records u/s 62(7) read with Section 65(5) of O.C.S. Act. his name shall immediately be reported to the A.G.C.S. for placing him under suspension followed by disciplinary action.

But your letter No.1133 dt.27.4.04 to the Secretary of Bolangir D.C.C.B. Ltd. reveals that the auditors of Bolangir Circle are grossly violating the afore-referred Rule and Circular instructions. You could have reported the names of such auditors for necessary action against them as specified in the Circular instructions. Rather you have tried to justify such shifting of records by auditors citing various reasons. If situation so warrants, you have been assigned liberty under the Rules to pass necessary direction to shift records for audit by Auditor with due acknowledgement and in official manner. But unofficially shifting of records by Auditors is not only violation of O.C.S. Rules and gross misconduct by Auditor, which requires stern action against him.

(P.T.O.)

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You are requested to ask the auditors of your Circle to refrain from such illegal activities under intimation to this office.

Yours faithfully,

*[Signature]*  
Auditor General,

Coop. Societies, Orissa.

Memo No. 6566. (2) /Dt. 14. 10. 2004

Copy forwarded to the Deputy Registrar of Coop. Societies, Bolangir Division/Asst. Registrar of Coop. Societies, Bolangir Circle/Asst. Registrar of Coop. Societies, Sonapur Circle/Asst. Director of Textiles, Sonapur/Chief Dist. Veterinary Officer, Bplangir/Chief Dist. Veterinary Officer, Sonapur/ Dist. Cottage Industries Officer, Bolangir/ Dist. Cottage Industries Officer, Sonapur/Secretary, Bolangir D.C.C.B. Ltd. for information and necessary action. They are requested to watch and intimate the names of Auditors who have shifted the records of Societies under their administrative control for audit purpose without specific direction from Asst. A.G.C.S., Bolangir and without proper acknowledgement.

*[Signature]*  
Auditor General,  
Coop. Societies, Orissa.

20 Spare copies.

M.M/-11.10.2004.