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DIRECTORATE OF COOPERATIVE AUDIT : ODISHA : BHUBANESWAR.

Circular No. VI(1)62/99(Part-V) 2528/Audit-8 Dated. 12.6.2012

Since Government are requiring various information/ data relating to financial aspects of Cooperative Societies in the state for reviewing the affairs of these societies to improve their financial health for which more trust is now laid for updation of audit of these societies for the purpose. In order to complete audit of the societies yardstick for audit of different cooperative institutions has been prescribed and on the basis of this yardstick, annual audit programme for all auditors covering 100 percent societies where records are available for audit, drawn up. Allocation of audit among the auditors is made in the annual audit programme with an instruction to complete their audit within the time prescribed for the purpose.

The number of auditable societies during a year is finalised taking into consideration the list of number of societies under different categories and the societies of which records are available for audit received from the concerned administrative authorities at the beginning of each year. But subsequently, on visit to societies it is observed that records of some societies are not made available to audit, as a result of which audit of these societies could not be taken up and the annual audit programme also could not be implemented successfully. While records are not made available for audit purpose in some cases deliberately, in some cases it is not made on the alibi that the records have been seized by the investigating agencies. But the plea made by the societies defies the reason. When the accounts of the societies of which records are seized can be audited on the basis of the certified copies of the records, it is observed that the concerned societies are not keeping the same for the purpose of audit, there by keeping the audit in arrears.

(P.T.O)

Hence, keeping the aforesaid facts in view, it is hereby decided that all such societies of which records are seized by vigilance or other investigating agencies are to keep the certified copies of all the relevant books & records at the time of seizure of records and produce the same to audit so that audit can be taken up and completed smoothly within the prescribed time frame. In no case audit can be held up due to seizure of records.

This Circular shall have immediate effect.



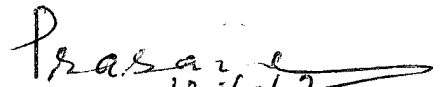
(B.N.Mallick)

Auditor General
Cooperative Societies, Odisha.

Memo No. 2529 (6)

Dated. 12.6.12

Copy forwarded to the R.C.S, Odisha/ Director Textiles and Handlooms/ Director of ~~XXX~~ A.H & V.S, Odisha/ Director of Fisheries, Odisha/ Director of Handicrafts and cottage Industries Odisha/ Director of Agriculture & Food Production, Odisha for information and necessary action. They are requested to instruct their field functionaries to circulate the contents of the circular instructions to the Cooperative Institutions functioning under their local authority.



Joint Auditor General of
Cooperative Societies, Odisha.

Memo No. 2530 (60)

Dated. 12.6.12

Copy forwarded to the Managing Directors of all Apex Cooperative Institutions/ Secretaries of all CCBs/ Chief Executives of all UCBs for information and necessary action. They are requested to issue suitable instructions to the Societies under their control for adoption of the Circular instructions.



Joint Auditor General of
Cooperative Societies, Odisha.

Memo No. 2531 (16)

Dated. 12.6.12

Copy forwarded to all the Assistant Auditor General of Cooperative Societies, of Circles for information and necessary action.

Prasanna
12.6.12

Joint Auditor General of Cooperative Societies, Odisha.

Copy to Audit-4/ 10 Spare copies.

AKS. *Am*