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DIRECTORATE OF COOPERATIVE AUDIT: ORISSA: BHUBANESWAR

Circular No. 4268 / VI(1) 15/2011/ Audit-8 **Date 18.7.2011**

Subject : **Format for preparation of Audit Report of Priority Societies like RCMS, Wholesale C.C. Store, Weaver Coop. Societies and H.B.C.S.**

Earlier, after extensive consultation with different working groups of Circles, the model format for preparation of Audit reports of Cooperative Banks and PACS have been prescribed by this Directorate.

Since the existing format for preparation of audit reports of other priority Cooperative Societies like RCMS, Whole Sale Consumer Cooperative Store, Weaver Cooperative Societies and House Building Cooperative Societies is not adequate enough to access the Management Information properly and lacks uniformity and transparency, it was felt necessary to have a model format for preparation of audit report of the above societies to maintain uniformity and smooth implementation in the field for reproduction of qualitative audit report as per requirement of the present system and make it adaptable to computerised environment.

To standardise the audit report format of such type of societies, a workshop consisting of different working groups of AAGCS/ SAAGCS of Circles was held on dt.30.1.2010. As per suggestions of the working groups, model format of RCMS, W/S C.C. Store, WCS and HBCS has now been devised for preparation of audit reports by the auditors.

All AAGCS of Circles are impressed upon to Circulate the audit report for the above type of Societies amongst the auditors under their administrative control for their guidance at the time of audit and ensure that the audit report of these societies are prepared in the format along with required financial statements, schedules and other statements from the accounting year 2010-11 (including the arrear year).

The above instructions shall be followed by all concerned meticulously without any deviation, what so ever, failing which it shall be considered as a statutory breach.

15/7/11

Auditor General

Cooperative Societies, Orissa.

Memo No. 4269 (16) Date 18.7.11

Copy with copy of enclosures forwarded to the AAGCS of Circles for information and necessary action.

Joint Auditor General 18.7.2011

Cooperative Societies, Orissa.

Memo No. 4270 (2) Date 18.7.11.

Copy with copy of enclosures forwarded to the R.C.S., Orissa/ Director of Textiles and Handloom, Orissa for information and necessary action. They are requested to instruct their field functionaries to circulate this format to the Cooperative Societies functioning under their local authority for doing the needful.

Joint Auditor General 18.7.2011

Cooperative Societies, Orissa.

Memo No. 4271 Date 18.7.11.

Copy to Director, Printing & Stationery, Government Press, Cuttack for information and necessary action.

Joint Auditor General 18.7.2011

Cooperative Societies, Orissa.

Memo No. 4272 Date 18.7.11.

Copy along with copy of the enclosure forwarded to the P.S. to Commissioner cum Secretary to Government, Cooperation Department for her kind perusal.

Auditor General 18.7.2011.

Cooperative Societies, Orissa.

Copy to Guard file/ 20 spare copies.