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DIRECTORATE OF COOPERATIVE AUDIT:ORISSA:BHUBANESWAR.

Order No.VI(I)86/99. 10/11 /Legal/Dated:-29.12.96

Where-as clear guidelines and mandatory instructions contained at item 10(ii) in Circular No.7897(16) VI(I)55/99-Audit-8 dt.6.12.99 has been communicated to all Auditors of central audit in memo No.7902 dt.6.12.99 which read as.

10(ii) "Besides, the narration in above manner in the Audit report, the Auditor has to give a separate "Surcharge statement" alongwith Audit report in the enclosed format(Annexure-I).

This is now mandatory for all auditors and applicable to all cases of all Audit reports to be issued at the field level or the Head Office level for Central Audit. This should be furnished to the A.A.G.C.S/A.G.C.S.(O) in all cases even *though* no surcharge material may be there in the Audit report in which case the matter should be informed through "NIL" reports for the surcharge statement in all such cases ".

And whereas order has been issued to all seats of central audit section in Memo No.508(8) dt.27.1.2000 to insist Surcharge Statement alongwith detail narration and documents/evidences in support of such recovery before endorsing the copy to legal Section for needful, these instructions are not followed scrupulously for which it is not practicable for timely initiation of Surcharge Proceeding .

Therefore, in exercise of powers U/s 62(2)(g) of OCS Act, it is ordered that the Auditor shall furnish surcharge statement alongwith copy of extract of audit reports showing recovery evidence/documents/Memo/

P.T.O.

Summons etc, justifying such recommendation for surcharge action U/s67 in the audit report for consideration of issue of audit certificate by the undersigned. The Audit report, where surcharge action is recommended shall be endorsed to legal section alongwith original evidences/documents/summons/memos justifying surcharge action and surcharge statement for examination and processing of file for consideration of initiation of the proceeding by the undersigned. Any deviation in this regard shall be viewed seriously.

[Signature]
29.12.06
Auditor General of C.S.(O).
Memo No. 10112 (30) /Dated:- 29.12.2006
Copy alongwith Surcharge Statement/forwarded to all Auditors of Central Audit for information and guidance.

[Signature]
29.12.06
Auditor General of C.S, Orissa.
Memo No. 10113 /Dated:- 29.12.2006
Copy to Audit-I Seat for information and guidance in continuation of this Directorate Memo No. 508(8) dt.27.1.2000.

[Signature]
Dash.27.12.2006.

[Signature]
29.12.06
Auditor General of C.S, Orissa.

Annexure-I

Surcharge Statement.

1. Name of Coop. Institution
with date.
2. Name of Auditor/Inspecting
Officer/Enquiry Officer/
Liquidator with designation.
3. Period covered under Audit/
Inspection/Enquiry/Report of
Liquidator.
4. Date of Commencement and
completion of Audit/ Enquiry/
Inspection.
5. Finding of report necessitating
surcharge.
(Gist of detail narration
in report with page nos.
alongwith documents/memos
etc.)
6. Amount involved.
7. Nature of action warranting
surcharge.
(out of point 5 of guidelines)
8. Person(s) held responsible
in the report with amount
recoverable from each.
9. Enclosures/List of documents
or evidence.
 - 1.
 - 2.
 - 3.

Signature of Auditor/
Examiner of enquiry,
Inspection or report of
Liquidator with date.

