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Directorate of Cooperative Audit, Orissa, Bhubaneswar.

No.VI(i)62/99 (P-IV) 2503 (16) Audit-8/ Dt. 30.4.2004

To

All Asst.Auditor General of C.S. of Circles.

Sub:- Execution of Decree/award/decision/order passed under the OCS Act,1962 by the sale officers for recovery of duesof the Coop.Societies.

Sir;

You are well aware of the fact that the order and awards ordering for recovery of dues of Cooperatives from different persons made under section 67, Sec-70 section 75, section 102, section 108, section 109 and section 111 to 114 can be effective ~~and~~ and have meaning only after execution proceedings are disposed of within the specific time-frame. But it is observed that the execution proceedings are not being disposed of within a specific time frame and kept pending for a long period due to various reasons. Govt have expressed displeasure for inordinate delay in disposal of such execution proceeding cases. As observed by Govt. in many cases the sale officers appointed for the purpose are unable to disposeof the immovable properties of the judgement debtor due to want of detailed land particulars and are keeping the execution proceedings pending for long period. And in many cases the chief executive of the decree holder society(s) deliberately ~~or~~ due to negligence, fail to provide the detailed land particulars and other relevant particulars of immovable properties to enable the sale officers to attach before the sales, as required under the statute. The Sub-Committee No.I of the public Accounts committee of the OLA in the meeting held on dt.6.10.2003 expressed their concern for the abnormal delay in disposal of the execution proceedings and have advised to streamline the procedure for quick disposal of such cases.

In this connection it is to intimate you that the R.C.S. Orissa has issued detailed guidelines to the principal officers and sale officers to follow the direction of the state Govt. for quick disposal of the execution proceeding cases realating to recovery of dues of the societies. As per the instructions of R.C.S. Orissa, they are to inform the concerned society for taking action against the concerned chief executives where they failed to supply detail information regarding immovable properties and intimate the A.G.C.S

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Orissa or concerned AAGCS as the case may be for necessary observation in the Audit reports for facilitating initiation of surcharge proceedings against the errant chief Executive and other responsible person.They are also to inform the society and the A.G.C.S.(O) of the AAGCS as the case may be for fixing up of responsibility on the concerned chief executive or persons responsible for sanction and release of the loan without proper security or causing loss otherwise to the assets of the society by fradulent activities/breach of trust if all the sources for availing the details of land particulars are exhausted.

In view of the aforesaid facts,you are impressed upon to instruct the auditors of your circle to fix up responsibility against the concerned chief executive and other persons for non-supply of details of land particulars and other particulars to sale officers/Principal officers for execution and closure of execution proceedings and also for sanction and release of loan without proper security or causing loss to the assets of the society by fraudulent activities,/breach of trust after getting information from the sale officers/Principal officers and clearly mention the fact in the Audit report it self.Lapses on the part of the management to take action against the chief executive for his negligency or non-cooperation for recovery of the decreetal dues should also be reflected in the audit reports.

Further, you are impressed upon to launch the surcharge proceedings against the misappropriations as detected by audit and reflected in the audit reports vigorously and circulate this instructions amongst the auditors of your circle for strict adherence of the same.Action taken in this regard be intimated to the undersigned forthwith for perusal.

Yoursfaithfully,

Auditor General of C.S.(O)

Memo No 2524 Dt. 20.4.04.
Copy forwarded to the Registrar of Coop.Societies,Orissa for information and necessary action. with reference to his memo No.20691 dt.26.12.2003.

Joint Auditor General of CS(O)

Memo No 2525 Dt.
Copy forwarded to the Joint Secy.to Govt.of Orissa,Coopn.Deptt.for information and necessary action.

Joint Auditor General of CS(O)

Memo No 2526 Dt.
Copy to SAAGCS/Auditor of C.A./Audit-I/Legal sec. for information&guidance

Joint Auditor General of CS(O)