

(287-1)

DIRECTORATE OF COOPERATIVE AUDIT: ODISHA: BHUBANESWAR.

Letter No VI (I) 41/2009 1009 (16) / Audit-8

Dated. 19.2.16

To

All the Assistant A.G.C.S of circles.

Sub: Submission of information on PACS- Regarding maintenance of
Audit Certificate Issue Register

Madam/Sir,

In this Directorate circular No.3789 dtd.03.08.2012, the proforma for maintenance of Audit Certificate Issue Register was prescribed with instructions to enter financial data relating to the PACS on the basis of their audit reports. Further, instructions were issued in this Directorate letter No.8191 dtd.26.11.2015 for maintaining uniformity in submission of such information every month by e-mail.

In this context, it is to inform that Government and other agencies require certain information in respect of PACS, which are not there in the proforma prescribed in the aforesaid circular/ letter for submission of information to Government and other quarters as required by them from time to time for various purpose.

Therefore, you are requested to take necessary steps for incorporation of the data in respect of PACS in the Audit Certificate Issue Register by using the revised proforma enclosed herewith and submit information every month by e-mail. It is imperative that the instructions issued in letter No.8191 dtd.26.11.2015 are to be followed meticulously for submission of such information.

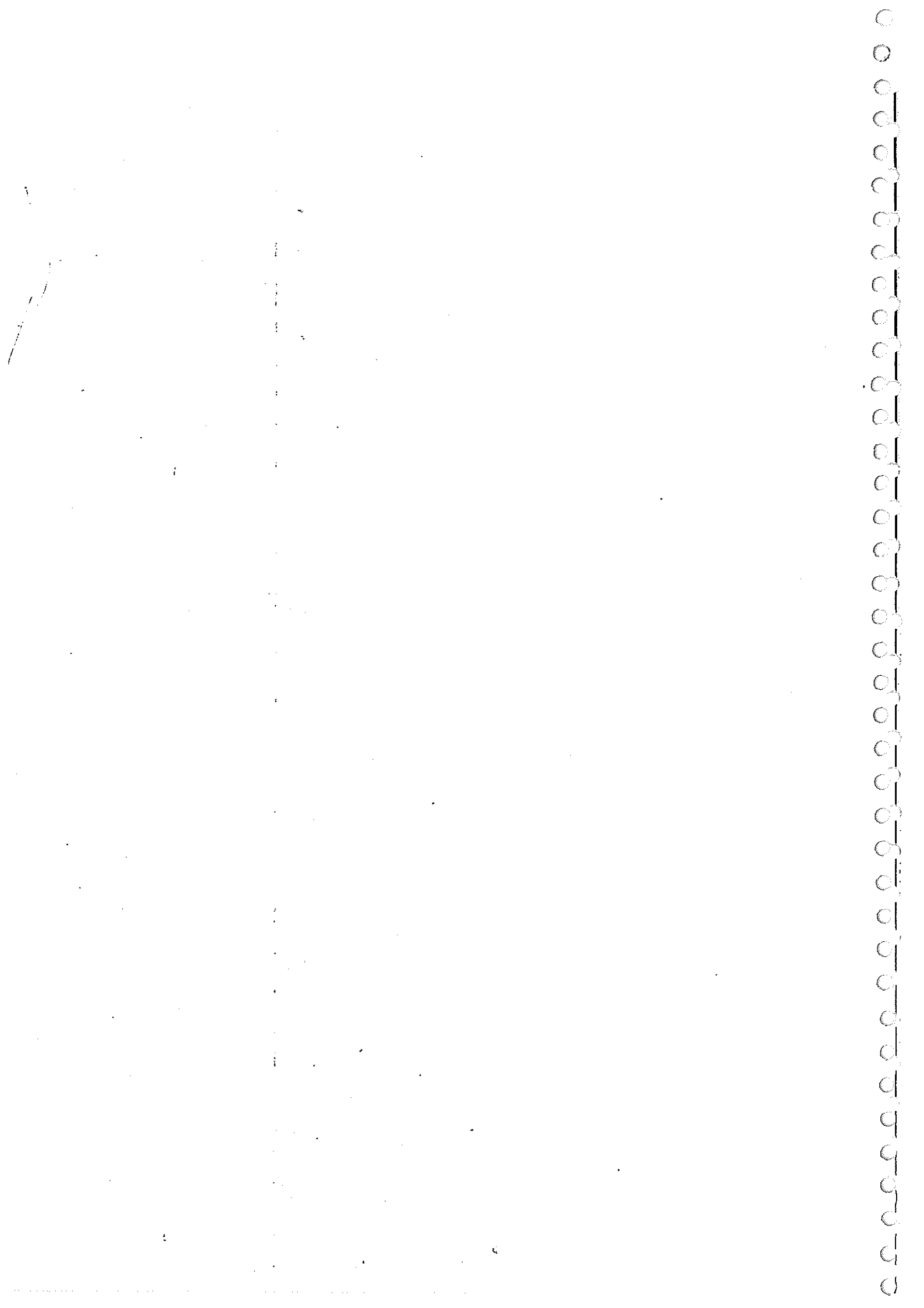
Yours faithfully

19.2.16
Auditor General

Cooperative Societies, Odisha.

10 S.C.

AKS.18.02.2016.



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PROFORMA FOR AUDIT CERTIFICATE ISSUE REGISTER.

Sl. No.	Name of the Circle	Name of the DCCB to which it is affiliated.	Name of the District	Name of the Block	Name of the society (Category wise)	Year of Audit	Membership position as on	Total paid up share capital	Govt share capital out of total paid up share capital	% of Govt share capital paid up to total paid up share.
1		2	3	4	5	6	7	8	9	10

Amount of Deposit		Amount of Deposit		Borrowings	
During the year		At the end of the year		During the year	
				At the end of the year	
SBD	FD	SBD	FD	Agri	Non Agri
11 (A)	11 (A1)	11 (B)	11 (B1)	12 (A)	12 (A1)
				12 (B)	12 (B1)

Loans and Advances			Demand and collection		
During the year		At the end of the year			Interest Demand
			Principal Demand	% of Collection	Agri
Agri	Non Agri	Agri	Non Agri		Non Agri
13 (A)	13 (A1)	13 (B)	13 (B1)	14 (A)	14 (A1)
				14 (B)	14 (B1)
					14 (C)

NPA/Bad & Doubtful Assets		Interest Received before closing entry							
Assets		Other investments		On loan & advances					
Provision required to be made against NPA /Bad & Doubtful Assets		Provision made against NPA/Bad & Soubtful Assets		OD interest reserve					
During the year		At the end of the year		On Investment					
Amount		% to total loan outstanding		Agri.		Non Agri.		On Investment	
15 (A)	15 (B)	16	17	18	19 (A)	19 (B)	20 (A)	20 (A1)	20 (B)

Interest received after closing entry			Total interest received			Interest receivable		
On Loan & Advances		On Investment	On loan & advances		On Investment	On Loan & Advances		On Investment
Agri.	Non Agri.		Agri.	Non Agri.		Agri.	Non- Agri.	
21 (A)	21 (A1)	21 (B)	22 (A)	22 (A1)	22 (B)	23 (A)	23 (A1)	23 (B)

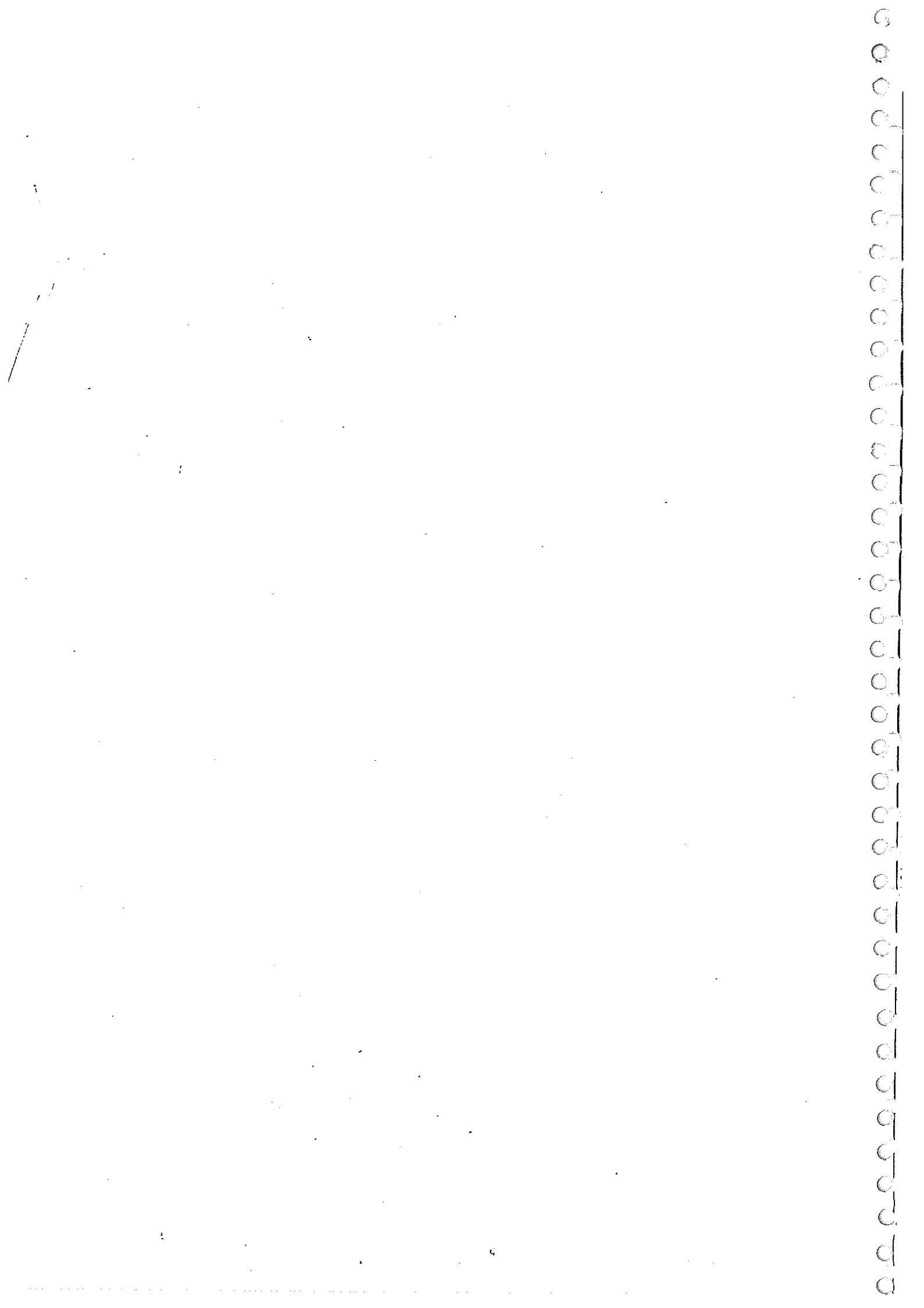
Interest paid before closing entry				Interest paid after closing entry			
Deposit		Borrowing		Deposit		Borrowing	
SBD	FD	Agri.	Non Agri.	SBD	FD	Agri.	Non Agri.
24 (A)	24 (A1)	24 (B)	24 (B1)	25 (A)	25 (A1)	25 (B)	25 (B1)

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Total Interest Paid				Interest payable			
Deposit		Borrowings		Deposit		Borrowings	
SBD	FD	Agri.	Non Agri.	SBD	FD	Agri.	Non Agri.
26 (A)	26 (A1)	26 (B)	26 (B1)	27 (A)	27 (A1)	27 (B)	27 (B1)
						28 (A)	28 (B)

Cost of Management-ent	% of Cost of Management to working capital	Cost of Establishment-ent	Total Income (Interest received + Misc. Income-Interest paid (from PACS & DCCBs)	% of cost of establishment to Total income	% of cost of Management to Total income	Amount of Profit / Loss for the Year.	
						Profit	Loss
29 (A)	29 (B)	30	31	32	33	A	B
						34	

Amount of Accumulated loss/UDP at the end of the year		Amount of Reserve at the end of the year	Amount of Building fund at the end of the year	Amount of Dividend Declared	Net Worth	% of CRA maintained (for PACS & DCCBs)	Audit certification	Amount of fraud/misap. / Embeal. Etc. during the year.	Amount realised
Accumulated Loss	UDP								
A	B								
35		36	37	38	39	40	41	42	43



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Amount of fraud/misap- /embezl. Etc. at the end of the year	Surcharge proceedings number initiated on misappropri- ation embezzlement etc.	Average working Fund	B.E.P.		Initial of Assistant A.G.C.S.
			If Gross Financial Margin figure is Positive	If Gross Financial Margin figure is Negative	
44	45	46	A	B	48
			47		

