DIRECTORATE OF COOPERATIVE AUDIT: ODISHA: BHUBANESWAR.

Letter No. VI (I) 41/2009 1008(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.

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 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	Agril	Non Agril	Agril	Non Agril
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		principal Demand	% of Collection	Interest Demand		% of Collection
Agril	Non Agril	Agril	Non Agril			Agril	Non Agril	
13 (A)	13 (A1)	13 (B)	13 (B1)	14 (A)	14 (A1)	14 (B)	14 (B1)	14 (C)

NPA/Bad & Doubtful Assets		Provision required to be made against NPA /Bad & Doubtful Assets	Provision made agaisnt NPA/Bad & Soubtful Assets	OD interest reserve	Other investments		Interest Received before closing entry		
							On laon & advances		On Investment
Amount	% to total loan outstanding				During the year	At the end of the year	Agrl.	Non Agrl.	
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 laon & advances		On Investment	On Loan & Advances		On Investment
Agrl.	Non Agrl.		Agrl.	Non Agrl.		Agrl.	Non-Agrl.	
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	Agrl.	Non Agrl.	SBD	FD	Agrl.	Non Agrl.
24 (A)	24 (A1)	24 (B)	24 (B1)	25 (A)	25 (A1)	25 (B)	25 (B1)

Total Interest Paid				Interest payable				working capital	working fund
Deposit		Borrowings		Deposit		Borrowings			
SBD	FD	Agrl.	Non Agrl.	SBD	FD	Agrl.	Non Agrl.		
26 (A)	26 (A1)	26 (B)	26 (B1)	27 (A)	27 (A1)	27 (B)	27 (B1)	28 (A)	28 (B)

Cost of Managem-ent	% of Cost of Manage-ment to working capital	Cost of Establishm-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
						A	B
29 (A)	29 (B)	30	31	32	33	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 CRAR maintained (for PACS & DCCBs)	Audit calssifica-tion	Amount of fraud/misap. / Embazl. Etc. during the year.	Amount realised
Accumulated Loss	UDP								
A	B								
35		36	37	38	39	40	41	42	43

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	
			A	B	
44	45	46	47		48