

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

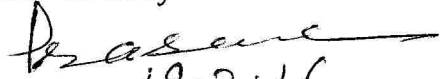
Madam/Sir,

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		Borrowings	
During the year		During the year	At the end of the year
SBD	FD	SBD	FD
11 (A)	11 (B)	11 (B1)	11 (B2)

Loans and Advances		Demand and collection	
During the year		During the year	At the end of the year
Agril	Non Agril	Agril	Non Agril
13 (A)	13 (A1)	13 (B)	13 (B1)

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		
Amount	% to total loan outstanding				During the year	At the end of the year	On laon & advances	Non Agrl.	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 laon & advances		On Loan & Advances	
Agrl.	Non Agrl.	Agrl.	Non Agrl.	Agrl.	Non- Agrl.
21 (A)	21 (A1)	22 (A)	22 (A1)	23 (A)	23 (A1)
		22 (B)		23 (B)	

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

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	