DIRECTORATE OF COOPERATIVE AUDIT:ODISHA:BHUBANESWAR

Letter No: 5989(16) **VI(II) 15/2009 Computer Cell** **Date:** 3/10/16

To

The Asst. Auditor General of Cooperative Societies,
All Circles.

Sub: ***Collection of List of all the Surcharge Cases under the Directorate of Cooperative Audit, Odisha for implementation of Audit Monitoring System.***

Sir/Madam,

In inviting your attention on the subject cited above, you are hereby requested to send the List of all the Surcharge Proceeding Cases under your Circle from inception to 30.09.2016 as per the enclosed format to this office within fifteen days of issue of this letter for onward transmission to NIC immediately for creation of Master data of Surcharge Cases to complete the project as per dateline of the Govt.

As, it is a time bound and urgent programme, data must be prepared with utmost priority and sent to DCA. Due care must be taken while preparing the excel sheet as it would be the master data of Surcharge Cases under your circle for all time to come. The required data must be entered in all the columns except from column-61 to column-79 (which will be entered by the concerned administrative authorities). The column wise guidelines for entering the data in the Surcharge Monitoring Format and Do's and don'ts for entering data should be followed meticulously by all concerned while preparing the statement in the Excel sheet. Print out of the data should be compared, duly signed and sent to DCA in the Excel sheet only, in the prescribed proforma correctly and timely without fail for onward transmission to NIC.

Please treat this as extremely urgent.

Yours faithfully

Prasanna
3.10.2016

Auditor General
Cooperative Societies, Odisha

Encl:

1. Surcharge Monitoring Format for audit monitoring system for AGCS, Odisha, Bhubaneswar.
2. Do's and don'ts.
3. Guidelines for entering the data in the format for audit monitoring system for AGCS, Odisha, Bhubaneswar

.Do's and Don'ts for entering the data in Surcharge Monitoring Format. (Please follow it)

	Do's ☑		Don'ts ☒
1	Type/enter in a line and wrap the text where ever necessary.	1	Don't change the orientation of the text such as 90 degree.
2	Type / enter the data of a single SP case in a single row.	2	Don't use multiple rows for data of a single SP case.
3	The list should be made in one excel sheet.	3	Don't use multiple excel sheets.
4	Enter the data again in the rows below ***instead*** of typing " as above" , "-----do--- " , ",," etc.	4	Don't merge the cells
5	It is advised to enter the required data in all the columns except from column 61 to 79 (the same would be entered by the concerned administrative authorities and DCA, Odisha will collect the data later on). The same is also specified in the column-5 of the guidelines.	5	Do not enter any type of special characters such as @,#,$,%,&,*. " "(inverted comma),(') apostrophe, Rs., /-, ,(comma), / (slash) etc in the cells containing figures.
6	The guidelines for entering the data in the Surcharge Monitoring Format should be strictly followed.	6	Don't use any abbreviated forms of any Block, AAGCS Circle, DRCS Division, ARCS Circle, District and any other any names to the possible extent. e.g. Bh.Patna, B.Patna instead of Bhawanipatna.
7	All the amount should be strictly in Rupees and rounded up.	7	Don't enter any paisa in the amount column make it rounded up.
8	The name of the C.S. should be entered as per the main record of the circle. Full name of the C S should be given to the possible extent.	8	Don't use different types of spellings for one name, for e.g. Biramaharajpur, B M Pur, B Pur & SDCCB, Sundergarh DCCB, Sundergarh Dist Central Coop Bank etc. only type one type of name.
9	It is advised to enter the required data in all the columns except from column 61 to 79.	9	Enter the data again in the rows below don't use " as above" , "-----do--- ", ",," , etc.
10	If the name of the person involved, name of the auditor are more than one then type the same in one cell only by separating each name by / (slash symbol). Don't use multiple cells for this.	10	Don't change the format of the cell to percentage etc.
11	Instead of typing the name of the Sadar Block as " SADAR" type the full name, e.g. Bhawanipatna Sadar, Puri Sadar, Balasore Sadar etc.	11	Don't enter any (+) or (-) sign in the cells.

Column wise Guidelines for entering the data in the Surcharge Monitoring Format.

Sl No.	Particulars of column.	Column No.	Points to be taken in to consideration	Data to be entered by Audit Circle/Adm Authority.
1	2	3	4	5
1	Sl No	*Column -1*	Sl No.	Audit Circle
2	Name of the Department	*Column -2*	Enter the name of the Department in full form e.g. Handlooms, Textiles & Handicrafts, Fisheries & Animal Resources Dev, Micro, Small & Medium Enterprise etc.	Audit Circle
3	Asst. AGCS Circle	*Column -3*	Enter only the Name of the Circle e.g. Puri, Khordha, Jeypore etc.	Audit Circle
4	DRCS Division	*Column -4*	Enter only the Name of the DRCS division e.g. Puri, Cuttack, Jeypore etc.	Audit Circle
5	ARCS Circle	*Column -5*	Enter only the Name of the ARCS Circle e.g. Puri, Cuttack, Jeypore etc.	Audit Circle
6	Name of the CCB	*Column -6*	Name of the DCCB only e.g. Khordha DCCB, United Puri Nimapara DCCB, Koraput DCCB.	Audit Circle
7	Block	*Column -7*	Enter the full name of the block, don't use abbreviated form and type the name of the Sadar Block in full form/ name, e.g. Bhawanipatna Sadar, Puri Sadar, Balasore Sadar etc.	Audit Circle
8	District	*Column -8*	Enter only the name of the district under which the society falls e.g. Kalahandi, Nuapada, Rayagada, Khordha, Puri, Nayagarh etc	Audit Circle
9	Name of the Cooperative Society	*Column -9*	Full name of the Cooperative Society don't use abbreviated form.	Audit Circle
10	Status of Society (Working/ Moribund/ Liquidated) (e.g. W, M , L)	*Column -10*	Status of C S (Working/Moribund/Liquidation)	Audit Circle
11	Category of Cooperative Society (e.g. PACS, PWCS, HBCS etc.)	*Column -11*	Category- Banking, Consumer, Dairy, Fisheries, Handicrafts, Housing, Industries, LTCCS, Marketing, Others, Poultry, STCCS, Textiles.	Audit Circle
12	Tier (Apex/ Central/ Primary)	*Column -12*	TIER- Apex, Central, Primary.	Audit Circle

13	Basis of Surcharge Proceeding. (Audit {Statutory /Special/Re-Audit} /Inspection/Enquiry/ Liquidators Report)		*Column -13*	Audit {Statutory /Special/Re-Audit} /Inspection/Enquiry/ Liquidators Report	Audit Circle
14	Name of the Auditor / Liquidator/ Inspecting/ Enquiry Officer) with designation	Name	*Column -14*	Designation of the Auditor / Liquidator/ Inspecting/ Enquiry Officer.	Audit Circle
15		Designation	*Column -15*	Designation of the Auditor / Liquidator/ Inspecting/ Enquiry Officer.	Audit Circle
16	Year of Audit /Enquiry/Inspection/ Liquidators Report		*Column -16*	Year of Audit /Enquiry/Inspection/ Liquidators Report	Audit Circle
17	Period (Out of column -13)	From Date	*Column -17*	Period of Audit {Statutory /Special/Re-Audit} /Inspection/Enquiry/ Liquidators Report-FROM DT	Audit Circle
18		To Date	*Column -18*	Period of Audit {Statutory /Special/Re-Audit} /Inspection/Enquiry/ Liquidators Report-TO DATE	Audit Circle
19	Issue (Out of Col-13)	No	*Column -19*	Issue No - Basis of Surcharge Proceeding. (Audit {Statutory /Special/Re-Audit} /Inspection/Enquiry/ Liquidators Report)	Audit Circle
20		Date	*Column -20*	Date -Basis of Surcharge Proceeding. (Audit {Statutory /Special/Re-Audit} /Inspection/Enquiry/ Liquidators Report)	Audit Circle
21	Page No of (Audit {Statutory /Special/Re-Audit} /Inspection/Enquiry/Liquidators Report)		*Column -21*	Page No of (Audit {Statutory /Special/Re-Audit} /Inspection/Enquiry/Liquidators Report)	Audit Circle
22	Para No & Year of (Audit {Statutory /Special/Re-Audit} /Inspection/Enquiry/Liquidators Report)		*Column -22*	Para No & Year of (Audit {Statutory /Special/Re-Audit} /Inspection/Enquiry/Liquidators Report)	Audit Circle
23	Person involved	Name	*Column -23*	Name of the Person involved	Audit Circle
24		Designation	*Column -24*	Designation of the Person involved	Audit Circle
25	Amount involved		*Column -25*	Amount in Rupees rounded up.	Audit Circle

26	Nature of Recovery		*Column -26*	Cash Misappropriation, Shortage of Stock, Illegal finance, Manipulation of accounts, Manipulation in interest account (deposit & loan), False remittance, False / Excess Expenditure, Illegal OTS & any other.	Audit Circle
27	Date of receipt of Compliance from institution if any		*Column -27*	Date of receipt of Compliance from institution if any	Audit Circle
28	Compliance received, whether satisfactory or not (Yes/No)		*Column -28*	Mention whether the compliance satisfactory or not	Audit Circle
29	Action Taken for Non Compliance		*Column -29*	Action Taken for Non Compliance.	Audit Circle
30	Name & Designation of the officer initiating the S.P. case	Name	*Column -30*	Designation of the officer initiating the S.P. case	Audit Circle
31		Designation	*Column -31*	Designation of the officer initiating the S.P. case	Audit Circle
32	Show cause notice issue No & Date (1st show cause notice)		*Column -32*	Show cause notice issue No & Date (1st show cause notice)	Audit Circle
33	Name & Designation of the Presiding Officer	Name	*Column -33*	Name of the P.O.	Audit Circle
34		Designation	*Column -34*	Designation of the P.O.	Audit Circle
35	Initiation of S.P. Case	No	*Column -35*	No of the SP case initiated.	Audit Circle
36		Year	*Column -36*	Initiation year of SP cases	Audit Circle
37		Date of initiation	*Column -37*	Date of Initiation of SP Case	Audit Circle
38		Amount	*Column -38*	Amount in Rupees rounded up.	Audit Circle
39	Review Case	No	*Column -39*	No of the Review case	Audit Circle
40		Year	*Column -40*	Year in which review case started.	Audit Circle
41		Date	*Column -41*	Date in which review case started	Audit Circle
42		Amount	*Column -42*	Amount in Rupees rounded up.	Audit Circle
43	SP Case disposed of	No	*Column -43*	SP Case disposed of case no	Audit Circle
44		Year	*Column -44*	Disposal year of SP case	Audit Circle
45		Date of Deposal	*Column -45*	Date of disposal of SP case	Audit Circle
46		Amount	*Column -46*	Amount in Rupees rounded up.	Audit Circle
47	Review Case disposed of	No.	*Column -47*	Review Case disposed of case no	Audit Circle
48		Year	*Column -48*	Review case disposed year	Audit Circle
49		Date.	*Column -49*	Date of disposal of Review case	Audit Circle
50		Amount	*Column -50*	Review Case disposed of amount	Audit Circle

51	Amount collected towards cost/court fees & other fee (Amount in Rs rounded off)		*Column -51*	Amount collected towards cost/court fees & other fee (Amount in Rs rounded off)	Audit Circle
52	Surcharge Order/ Decision	Issue No.	*Column -52*	Surcharge Order/ Decision issue no	Audit Circle
53		Date	*Column -53*	Surcharge Order/ Decision date	Audit Circle
54	Amount Realised during the course of hearing (Amount in Rs rounded off)		*Column -54*	Amount Realised during the course of hearing (Amount in Rs rounded off)	Audit Circle
55	Amount Waived (Amount in Rs rounded off)		*Column -55*	Amount Waived (Amount in Rs rounded off)	Audit Circle
56	Justification/reasons for waiving the amount.		*Column -56*	Justification/reasons for waiving the amount.	Audit Circle
57	Amount waived by (ACS, SAAGCS, AAGCS, DAGCS, Jt AGCS, Addl AGCS, AGCS,		*Column -57*	Amount waived by (ACS, SAAGCS, AAGCS, DAGCS, Jt AGCS, Addl AGCS, AGCS,	Audit Circle
58	Amount dropped (Amount in Rs rounded off)		*Column -58*	Amount dropped (Amount in Rs rounded off)	Audit Circle
59	Amount ordered for Recovery through EP out of Surcharged Amount (Amount in Rs rounded off)		*Column -59*	Amount ordered for Recovery through EP out of Surcharged Amount (Amount in Rs rounded off)	Audit Circle
60	Amount ordered for Levy of Interest if any(Amount in Rs. Rounded off)		*Column -60*	Amount ordered for Levy of Interest if any(Amount in Rs. Rounded off)	Audit Circle
61	Criminal action taken, if any	Lt No	*Column -61*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
62		Date	*Column -62*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
63	Disciplinary action taken with date, if any	Lt No	*Column -63*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
64		Date	*Column -64*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
65	Amount Realised after passing of order on SP and before filing EP (out of column-59) (Amount in Rs rounded off)		*Column -65*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
66	Balance to be Realised through EP (col:59- col: 65)		*Column -66*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority

67	Name of the Principal officer ARCS/DRCS or Others		*Column -67*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
68	No of cases need be covered through EP on the basis of column- 66	No	*Column -68*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
69		Amount	*Column -69*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
70	EP cases filed by the CS	No	*Column -70*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
71		Amount	*Column -71*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
72	EP Case No (to be mentioned individually out of the col.70 & 71)	No	*Column -72*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
73		Amount	*Column -73*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
74		Date	*Column -74*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
75	Cases closed through EP (out of the col basis of col.72 & 73)	No	*Column -75*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
76		Amount	*Column -76*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
77		Date	*Column -77*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
78	Balance of EP cases to be closed	No (col .72-75)	*Column -78*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
79		Amount (col .73-76)	*Column -79*	This column is to be filled up later on by the concerned Administrative Circle/office.	Concerned Adm. Authority
80	Cases Pending Before Higher Forum /Appellate authority against the order in SP Cases(e.g. WPC, OA etc)		*Column -80*	Cases Pending Before Higher Forum /Appellate authority against the order in SP Cases(e.g. WPC, OA etc)	Audit Circle
81	Name of the petitioner in higher forum		*Column -81*	Name of the petitioner in higher forum	Audit Circle
82	Appeal case No. & Year	No	*Column -82*	Appeal case No.	Audit Circle
83		Year	*Column -83*	Appeal case Year	Audit Circle

84	Appeal Cases filed against ACS/ SAAGCS/ Asst. AGCS/ Dy. AGCS/ Joint AGCS/ Addl AGCS/ AGCS/ Govt. (opposite party)		*Column -84*	Appeal Cases filed against ACS/ SAAGCS/ Asst. AGCS/ Dy. AGCS/ Joint AGCS/ Addl AGCS/ AGCS/ Govt. (opposite party)	Audit Circle
85	Interim order, if any Stayed/ Status quo/ No coercive action etc.		*Column -85*	Interim order, if any Stayed/ Status quo/ No coercive action etc.	Audit Circle
86	Date of receipt of plaint		*Column -86*	Date of receipt of plaint	Audit Circle
87	Date of submission of PWC		*Column -87*	Date of submission of PWC	Audit Circle
88	Date of filing of Counter		*Column -88*	Date of filing of Counter	Audit Circle
89	Letter No. & date of filing of case record (LCR) if any.	Lt No.	*Column -89*	Letter No. of filing of case record (LCR) if any.	Audit Circle
90		Date	*Column -90*	Date of filing of case record (LCR) if any.	Audit Circle
91	Judgment of Appellate Authority, if any Pending/disposed.		*Column -91*	Judgment of Appellate Authority, if any Pending/Disposed	Audit Circle
92	Remarks		*Column -92*		

SURCHARGE MONITORING FORMAT OF DIRECTORATE OF COOP AUDIT, BHUBANESWAR. (FORM-17) (all the amounts should be rounded off)

Sl No	Name of the Department	Asst. AGCS Circle	DRCS Division	ARCS Circle	Name of the CCB	Block	District	Name of the Cooperative Society	Status of Society (Working/ Moribund/ Liquidated) (e.g. W, M , L)	Category of Cooperative Society (e.g. PACS, PWCS, HBCS etc.)	Tier (Apex/ Central/ Primary)	Basis of Surcharge Proceeding. (Audit {Statutory /Special/Re-Audit} /Inspection/Enquiry/ Liquidators Report)
1	2	3	4	5	6	7	8	9	10	11	12	13

Name of the Auditor / Liquidator/ Inspecting/ Enquiry Officer) with designation		Year of Audit /Enquiry/Inspection / Liquidators Report	Period (Out of column -13)		Issue (Out of Col-13)		Page No of (Audit {Statutory /Special/Re-Audit} /Inspection/Enquiry/Liquidators Report)	Para No & Year of (Audit {Statutory /Special/Re-Audit} /Inspection/Enquiry/Liquidators Report)	Person involved	
Name	Designation		From Date	To Date	No	Date			Name	Designation
14	15	16	17	18	19	20	21	22	23	24

Amount involved	Nature of Recovery	Date of receipt of Compliance from institution if any	Compliance received, whether satisfactory or not (Yes/No)	Action Taken for Non Compliance	Name & Designation of the officer initiating the S.P. case		Show cause notice issue No & Date (1st show cause notice)
					Name	Designation	
25	26	27	28	29	30	31	32

Name & Designation of the Presiding Officer		Initiation of S.P. Case				Review Case			
Name	Designation	No	Year	Date of initiation	Amount	No	Year	Date	Amount
33	34	35	36	37	38	39	40	41	42

SP Case disposed of				Review Case disposed of				Amount collected towards cost/court fees & other fee (Amount in Rs rounded of)	Surcharge Order/ Decision	
No	Year	Date of Deposal	Amount	No.	Year	Date.	Amount		Issue No.	Date
43	44	45	46	47	48	49	50	51	52	53

Amount Realised during the course of hearing (Amount in Rs rounded of)	Amount Waived (Amount in Rs rounded of)	Justification/reasons for waiving the amount.	Amount waived by (ACS, SAAGCS, AAGCS, DAGCS, Jt AGCS, Addl AGCS, AGCS,	Amount dropped (Amount in Rs rounded of)	Amount ordered for Recovery through EP out of Surcharged Amount (Amount in Rs rounded of)	Amount ordered for Levy of Interest if any(Amount in Rs. Rounded of)	Criminal action taken, if any		Disciplinary action taken with date, if any	
							Lt No	Date	Lt No	Date
54	55	56	57	58	59	60	61	62	63	64

Amount Realised after passing of order on SP and before filing EP (out of column-59) (Amount in Rs rounded of)	Balance to be Realised through EP (col:59- col: 65)	Name of the Principal officer ARCS/DRCS or Others	No of cases need be covered through EP on the basis of column- 66		EP cases filed by the CS		EP Case No (to be mentioned individually out of the col.70 & 71)		
			No	Amount	No	Amount	No	Amount	Date
65	66	67	68	69	70	71	72	73	74

Cases closed through EP (out of the col basis of col.72 & 73)			Balance of EP cases to be closed		Cases Pending Before Higher Forum /Appellate authority against the order in SP Cases(e.g. WPC, OA etc)	Name of the petitioner in higher forum	Appeal case No. & Year		Appeal Cases filed against ACS/ SAAGCS/ Asst. AGCS/ Dy. AGCS/ Joint AGCS/ Addl AGCS/ AGCS/ Govt. (opposite party)	Interim order, if any Stayed/ Status quo/ No coercive action etc.
No	Amount	Date	No (col .72-75)	Amount (col .73-76)			No	Year		
75	76	77	78	79	80	81	82	83	84	85

Date of receipt of plaint	Date of submission of PWC	Date of filing of Counter	Letter No. & date of filing of case record (LCR) if any.		Judgement of Appellate Authority, if any Pending/ Disposed.	Remarks
			Lt No.	Date		
86	87	88	89	90	91	92