URGENT

DIRECTORATE OF COOPERATIVE AUDIT: ODISHA: BHUBANESWAR

Letter No: VI (11) 36/2024 /1833 / IT Cell **Date: 21/03/2025**

To

All Asst. Auditor General of Cooperative Societies of Circles.

Sub: SOP for Audit Circles/ PACS/ Auditors/ CA firms, on online PACS Audit Report in Samabaya Sameekshya software. (www.samabaya sameekshya. odisha.gov.in).

Ref: (i) Letter no-1348 dt- 28.02.2025 training PACS Secretary - CCB employees.
(ii) Letter No-2119 dt-21.03.2024 PACS-training- BM- CCB.
(iii) Letter no-7356 dt-08.11.2024 submission of online PACS Audit Report.
(iv) Letter no-6717 dt-05.10.2024 to PACS.
(v) Letter no -3152 dt-13.05.2024 PACS AR checking team.
(vi) Letter No-1706 dt-07.03.2024 PACS Audit report training.

Sir,

With reference to the subject cited above and letters under reference, it is to intimate you that, after 31.03.2025 the manual PACS Audit Report created from excel sheet package is not acceptable, so it is requested to intimate all concerned to make entry of the online PACS Audit Report in Samabaya Sameekshya, submit online, download the same, print out and submit 2 nos of (two) hard copies (one for Audit Circle & another for PACS) to the Audit Circle as per the enclosed SOP for Auditors enclosed at Annexure-I.

Further the Auditors and the CA firms are to submit the PACS audit report online through their personal login ID against the online Audit authorization order. For the audit authorizations issued manually prior to 31.03.2024, the PACS Audit Report can be submitted as per manual method.

The PACS and the Audit circle has to also accept the online PACS Audit Report submitted in Samabaya Sameekshya Software & do the needful as per the SOP enclosed Annexure-II and Annexure-III respectively and the same has to be intimated to all Auditors/CA firms/PACS/CCBs/Administrative Authorities in this regard.

This matter is urgent and important, and your immediate action on the score is highly desired.

Yours faithfully

20/03/2025

Auditor General
Cooperative Societies, Odisha

Memo No: 1834 **Date:** 21/03/2025

Copy submitted to the Special Secretary, Govt. of Odisha, Cooperation Department for information and necessary action.

21/3/25

Additional Auditor General
Cooperative Societies, Odisha

Memo No: 1835 **Date:** 21/03/2025

Copy communicated to the Registrar of Cooperative Societies, Odisha, Bhubaneswar for information and necessary action. With a request to intimate all concerned in this regard.

21/3/25

Additional Auditor General
Cooperative Societies, Odisha

Memo No: 1836 **Date:** 21/03/2025

Copy forwarded to the SIO, National Informatics Centre, Orissa State Centre, Pandit Jawaharlal Nehru Marg, Unit- IV, Bhubaneswar-751001, Email-Sio-ori@nic.in, /samar.dash@nic.in/ ajit.kumar@nic.in Ph-0674-2508438/2500980 for information and necessary action.

21/3/25

Additional Auditor General
Cooperative Societies, Odisha

Memo No: 1837 **Date:** 21/03/2025

Copy communicated to the Managing Director, Odisha State Cooperative Bank Ltd, Pandit Jawaharlal Nehru Marg, Unit- IV, Bhubaneswar-751001, for information and necessary action. With a request to communicate the concerned in this regard.

21/3/25

Additional Auditor General
Cooperative Societies, Odisha

Memo No: 1838 **Date:** 21/03/2025

Copy communicated to General Manager, NICSI, Odisha, e-Mail- nicsi-ori@nic.in, National Informatics Centre, Orissa State Centre, Pandit Jawaharlal Nehru Marg, Unit- IV, Bhubaneswar-751001, for information and necessary action.

Additional Auditor General
Cooperative Societies, Odisha

Memo No: 1839 **Date:** 21/03/2025

Copy communicated to all Deputy Registrars of Cooperative Societies of Divisions / All Assistant Registrars of the Cooperative Societies of Circles, in the state for information and necessary action.

Additional Auditor General
Cooperative Societies, Odisha

Memo No: 1840 **Date:** 21/03/2025

Copy communicated to the Secretaries/CEOs Of all CCBs under the State for information and necessary action. With a request to intimate in this regard to all PACS/CCBs under their control.

Additional Auditor General
Cooperative Societies, Odisha

Memo No: 1841 **Date:** 21/03/2025

Copy communicated to all SAAGCS/ACS/CA firms for information and necessary action.

Additional Auditor General
Cooperative Societies, Odisha

Memo No: 1842 **Date:** 21/03/2025

Copy communicated to Sri Suresh C Nayak, Silicon Techlab Private Limited, 01, Incubation Centre Silicon Institute of Technology Silicon Hills, Patia, Bhubaneswar, Odisha-751024 email-suresh.nayak@stlindia.com for information and necessary action.

Additional Auditor General
Cooperative Societies, Odisha

Memo No: 1843 Date: 21/03/2025

Copy communicated to Sri Niranjan Jyotish, Sri Sukanta Dash, Sri Subham Gope, Miss Muskan Mohanty, Smt. Indrani Priyadashini, Sri Rahul Kumar, Miss Itishree Nayak, Silicon Techlab Private Limited, 01, Incubation Centre Silicon Institute of Technology Silicon Hills, Patia, Bhubaneswar, Odisha-751024 email- contact@ stlindia.com / niranjan. jyotish @stlindia.com /sukanta. dash @ silicontechlab/ muskan.mohanty @silicontechlab.com/samar. dash@nic.in/ajit. kumar@nic.in/prabhas. khamari@ stlindia.com/ Arijit Pal, arijit.pal@ silicontechlab.com /itisree.nayak @silicontechlab.com for information and necessary action. With a request to guide the users as and when required.

24/3/25

Additional Auditor General
Cooperative Societies, Odisha

AUDIT REPORT PROCESS IN THE AUDITOR/CA FIRMS LOGIN (AUDITOR/ CA FIRMS USER) (also see the Guidelines for Auditors)

1. Soon after commencement of PACS Audit, the auditor can start the entry of online data as it is editable, the auditor should not worry and make corrections and make thorough checking.
2. If it is the 1st audit in the Samabaya Sameekshya software then the auditor has to enter all the opening data.
3. If it is the 2nd (subsequent) audit in the Samabaya Sameekshya software then the opening balances will be reflected automatically, so the auditor has to enter during year transactions and other data as required.
4. While entering the data it is preferable to enter the data of annexure and sub-annexure and click save annexure and Save Assets & Expenditure / Save Liabilities & Income periodically to prevent data loss. (Periodically click the refresh button of the browser to check whether the page is logged out /session out or not. Because if the page kept unused for several minutes the page gets logged out/ session out. If logged out form page then login again.)
5. After entering the above data if the data not appears in the form, then the auditor is requested to check the internet connectivity and check whether the page is session out/logout. If so then login again if the data not available then enter the data again.
6. While entering the data in sub-annexure and annexure if the totaling differs and the correct balance does not shows in trial balance, then click the tab key of the keyboard to refresh every cell of the sub-annexure and annexure and save properly.
7. In "Data view/Entry" page, enter the previous year data in the "Enter Form Detail/ Add Previous Year Amount/ Enter Statement" and click the round arrow i.e. refresh button to get the data in next form/pdf.

8. Then after enter the information/data in the "Entry Forms" page and click "ADD" button to enter the data.
9. Then Upload the required documents in "Upload" page (upload only jpg/jpeg/png/PDF files of maximum 3 MB size.). If more uploads are required then click the " **+** " button add more uploads.
10. If the auditor wants to view the reports then click the "All Reports PDF" page and click on "PDF" button to view the reports in pdf, he may download/print the same.
11. If the Auditor wants to keep the entire audit report in one pdf then, he have to download all the 59 nos of pdf , rename them as sl 1 to sl 59 and merge all the pdf files through online sites (many sites available online to merge multiple pdf) and make a single pdf file.
12. IMPORTANT! :-The online PACS Audit report can be editable till clicking the **Lock Button**. So the Auditor concerned has to check and confirm mindfully the data accurately and then after click the Lock Button. It is very very important, **"The online Audit report once locked cannot be editable again"**. So the Auditor should be very alert before clinking the Lock Button.
13. After submission (clicking lock button) the said online report reflected in PACS Login as well as Audit Circle Login.
14. After this the concerned auditor has to make two copies of print out in hard copy, make spiral binding, page certificate duly and submit the same to the Audit Circle.
15. The auditor has to submit the issues/errors if any to this Directorate and post in the WhatsApp group for immediate rectification by the developer.
16. The PACS Audit Report so submitted by the Auditor is subject to checking by the Audit Circle. If the Checking officer and the Audit Circle feels necessary the online audit report will also be reverted to the auditor for rectification. The auditor concerned has to study the check note so submitted by the Checking officer and audit circle and make necessary corrections in the online PACS audit report and again submit the online PACS Audit Report to the Audit circle along with the hard copy of the Check note., due care must be taken while resubmitting the audit report.

17. **REFERENCE POINTS FOR AUDITORS FOR ENTRY OF ONLINE PACS AUDIT REPORT.**

❖ **Time Management**: -

For completing the entry of the online PACS Audit Report, it is advised to start the entry from the date of commencement, so that it will be easier to submit the online audit report soon after completion of the audit easily.

❖ **Doubt clearing / Help:-**

If anyone encounters a problem, they should post it in the dedicated WhatsApp group created specifically for this purpose. This will serve as the primary channel for issue resolution until further notice.

21/3/25

Additional Auditor General
Cooperative Societies, Odisha

AUDIT REPORT PROCESS IN THE PACS LOGIN (PACS USER) (also see the Guidelines for PACS login)

1. Soon after submission of the Audit report by the Auditor, the audit report appears/reflected in the PACS login.
2. The PACS will view/download the online PACS audit report and the CS will study the said audit report and submit his remarks and click the agree button or disagree button. Soon after this the said online Audit Report get forwarded to the Audit Circle for onward process.
3. While clicking Agree/Disagree button, if the PACS writes any message/ information in the text box as available in the form then it will be visible to both Audit Circle and Auditor.
4. If the CS does not responds, after 15 days the audit report will automatically forwarded to the Circle and it will be treated that the Secretary and President both have perused the online PACS Audit Report and agreed with the report. After this the audit circle will start its issue process.
5. Compliance by PACS:- After the issue of the online PACS Audit Report by the concerned audit circle, a compliance button will be activated in the PACS login against each years audit report. After clicking compliance button a text box will be appeare and the PACS has to study the entire PACS audit report of concerned year and submit its compliane reply in this text box. The reply will be visible to the concerned Audit Circle.
6. It is the duty of the Secretary to download the online PACS Audit Report soon after receipt and place before the Management/ President/ MIC within 15 days duration and obtain the necessary approval.

21.3.25

Additional Auditor General
Cooperative Societies, Odisha

AUDIT REPORT PROCESS IN THE AUDIT CIRCLE LOGIN (CIRCLE USER)

As the online PACS audit report is uniform in nature across the state and developed as per the CAS of the NABARD, it is very convenient and easy to check. Further there is no such provision for minus balance in OB and CB, so –ve figures are not allowed. Further the Ratio calculation of entire state will be equal. It will be very convenient for Checking officer, Asst. AGCS, Office SAAGS and PACS. As it is available on online platform it is very convenient to access anywhere.

1. Soon after submission (clicking lock button) by the concerned auditor, the online PACS audit report reflected /appears in PACS Login as well as Audit Circle Login.
2. After this the concerned auditor has to make two copies of print out in hard copy, make spiral binding, page certificate duly and submit the same to the Audit Circle.
3. Soon after this, without waiting for the CS Agree/Disagree and the CS Remarks, the audit circle has to start the checking process through the hard copy so submitted (only the downloaded /printed from the Samabaya Sameekshya software) by the concerned auditors.
4. After the receipt of the PACS Audit Report online (forwarded by PACS), the audit circle concerned will consider the remarks of the CS, if feel necessary make further checking process, compliance by the auditor concerned, after due confirmation by checking officer and audit circle, may issue the online PACS Audit Report.
5. For the defects relating to the checked PACS Audit report the Checking officer must submit a check slip to the Audit Circle for necessary compliance by the concerned auditor and the online audit report will also be reverted to the auditor for rectification if required. The auditor concerned will make necessary corrections in the online PACS audit report and again submit to the Audit circle, due care must be taken while resubmitting the audit report.
6. While issuing the online PACS Audit Report, the Check note of Checking officer and Re-Checking officer to be scanned and uploaded online at the time of putting issue

number and date.

7. After issuance of the online PACS Audit Report the Audit Circle has to send the one of the hard copy of the issued audit report (one out of two hard copies submitted by the Auditor) to the concerned PACS and obtain the required acknowledgement for official records.
8. Further following points are to be kept in mind by the Audit Circles:
   - While making the allotment only assist must not be made.
   - Always there should be a Main auditor, Main Auditor + Assist Auditor.
   - For statutory audit of Single Year of a single CS allotment to two auditors of different audit circle should not be made.
9. If any system/software related errors are noticed the same must be noted down and intimated immediately to this Directorate and posted in the WhatsApp group for immediate rectification by the Developer.

21/3/25

Additional Auditor General
Cooperative Societies, Odisha

ONLINE PACS AUDIT REPORT FLOW IN SAMABAYA SAMIKSHYA SOFTWARE