

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.

Ref: Letter no-1833 dt-21.03.2025 of DCA, Odisha on SOP online PACS Audit Report

Url- www.samabayasameekshya.odisha.gov.in