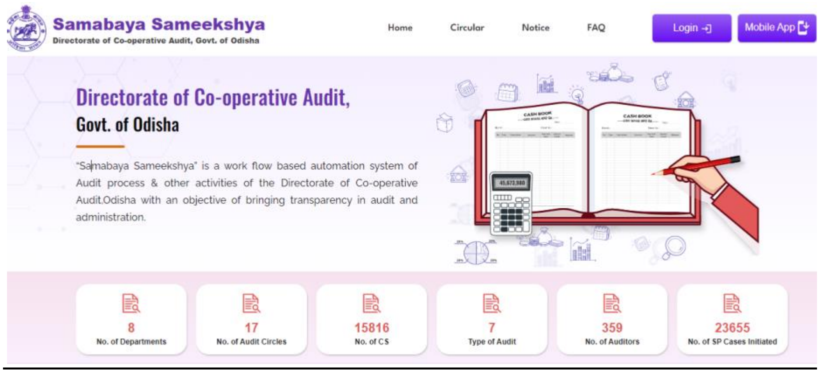
GUIDELINES FOR

AUDITORS LOGIN

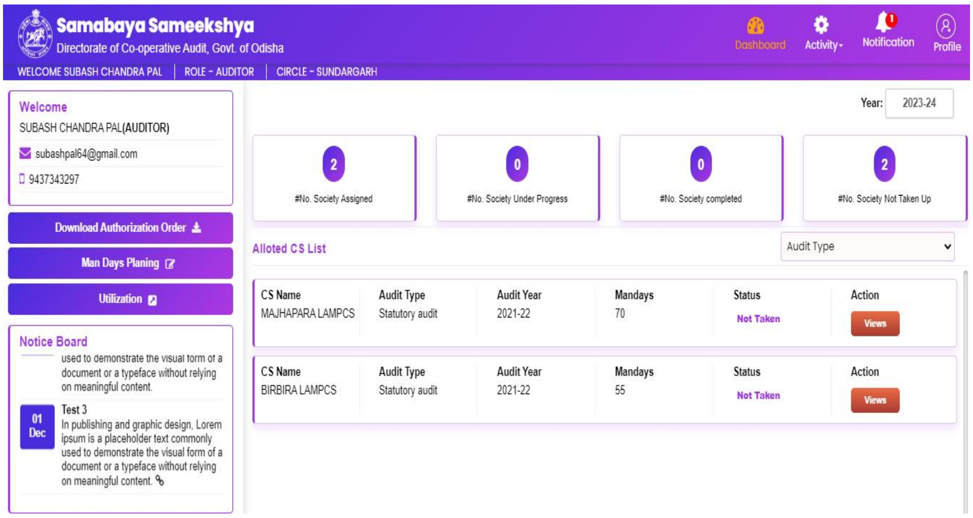
"SAMABAYA SAMEEKSHYA", DCA, ODISHA.

- To log in to the Samabaya Sameekshya portal use the url : https://samabayasameekshya.odisha.gov.in/

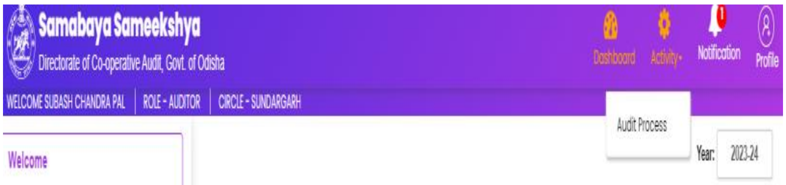


- After completion of allotment process in circle wise user can login to Auditor by clicking on User id and password.

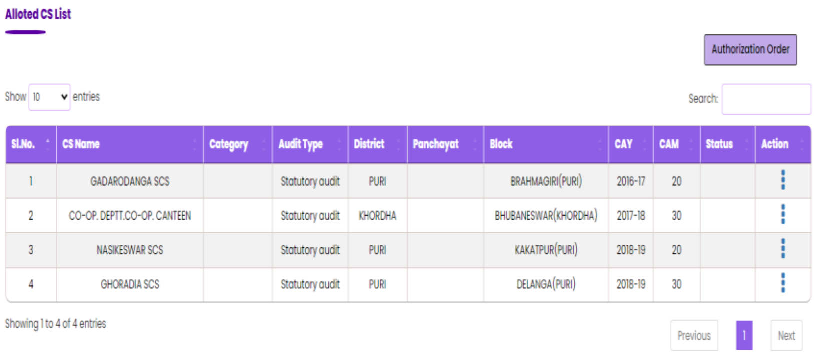
- Then entering to dashboard part of Auditor:



- There is Activity Menu under that submenu Audit process:

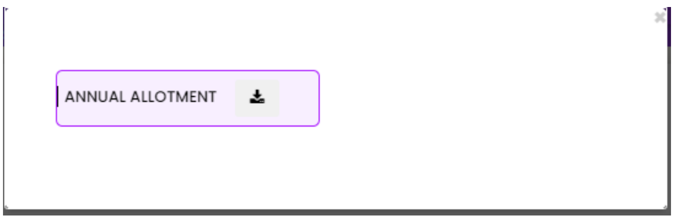


- Inside Audit process Allotted CS list is there which was being allotted in circle level:



Sl.No.	CS Name	Category	Audit Type	District	Panchayat	Block	CAY	CAM	Status	Action
1	GADARODANGA SCS		Statutory audit	PURI		BRAHMAGIRI(PURI)	2016-17	20		⋮
2	CO-OP. DEPTT.CO-OP. CANTEEN		Statutory audit	KHORDHA		BHUBANESWAR(KHORDHA)	2017-18	30		⋮
3	NASIKESWAR SCS		Statutory audit	PURI		KAKATPUR(PURI)	2018-19	20		⋮
4	GHORADIA SCS		Statutory audit	PURI		DELANGA(PURI)	2018-19	30		⋮

- In right side there is a authorization order button ,after clicking an Annual Allotment pdf will generated of that auditor:



Samabaya Sameekshya
Directorate of Co-operative Audit, Govt. of Odisha

OFFICE OF THE ASSISTANT AUDITOR GENERAL OF COOPERATIVE SOCIETIES, PURI AUDIT CIRCLE, PURI

Order No.100/01/100 Dt.

In exercise of power conferred upon me under Section-62(1) (i) of the Odisha Cooperative Societies Act 1962, I Sri/Smt/Miss. , Asst. Auditor General of Coop. Societies, PURI Audit Circle, PURI, do hereby authorize Sri/Smt/Miss. **EMPLOYEE TEST.A.C.S** to conduct and complete the Audit of Cooperative Societies/Bank as per the list given below.

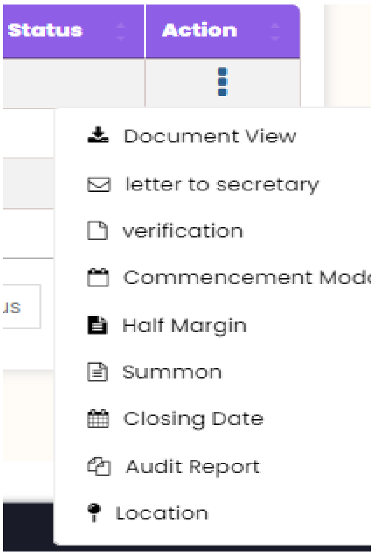
List of the Societies/Bank allotted with year of audit

Sl No.	Name of the Coop-societies/Bank	W/M/L	Name of the District	Name of the Block	Year of Audit	Audit Type	Days Allotted	Period of Audit
1	2	3	4	5	6	7	8	9
1	GADARODANGA SCS	W	PURI	BRAHMAGIRI(PURI)	2016-17	Statutory audit		01-04-2016 to 31-03-2017
2	CO-OP. DEPTT.CO-OP. CANTEEN	W	KHORDHA	BHUBANESWAR(KHORDHA)	2017-18	Statutory audit		01-04-2017 to 31-03-2018
3	NASIKESWAR SCS	W	PURI	KAKATPUR(PURI)	2018-19	Statutory audit		01-04-2018 to 31-03-2019
4	GHORADIA SCS	W	PURI	DELANGA(PURI)	2018-19	Statutory audit		01-04-2018 to 31-03-2019

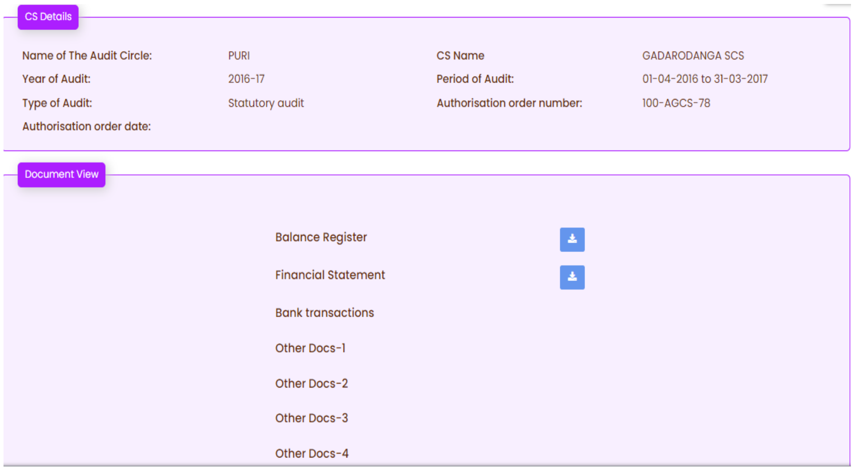
List of the Societies/Bank assited

Sl No.	Name of the Coop. societies/Bank	W/M/L	Name of the District	Name of the Block	Year of Audit	Audit Type	Days Allotted	Assisted To
1	2	3	4	5	6	7	8	9
5	Assist Total Days							35
6	Report Checking							50
7	Election Duty							10
8	Extra							40
	Total Mandays							**235**

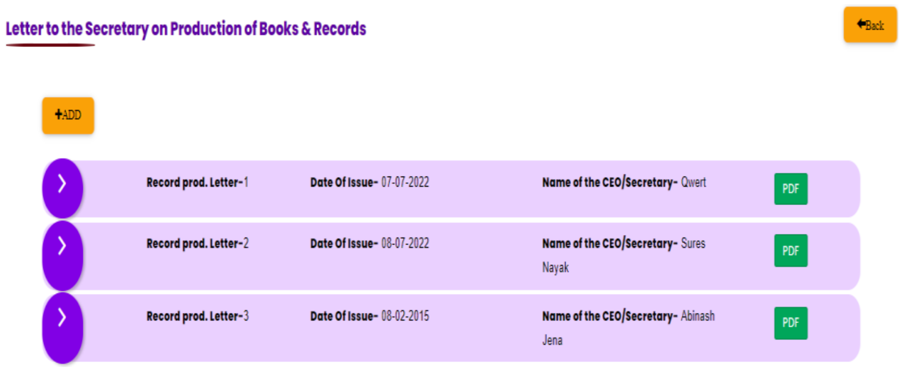
- User can select any one of the CS from allotted cs list after that clicking on action button the page will display like:



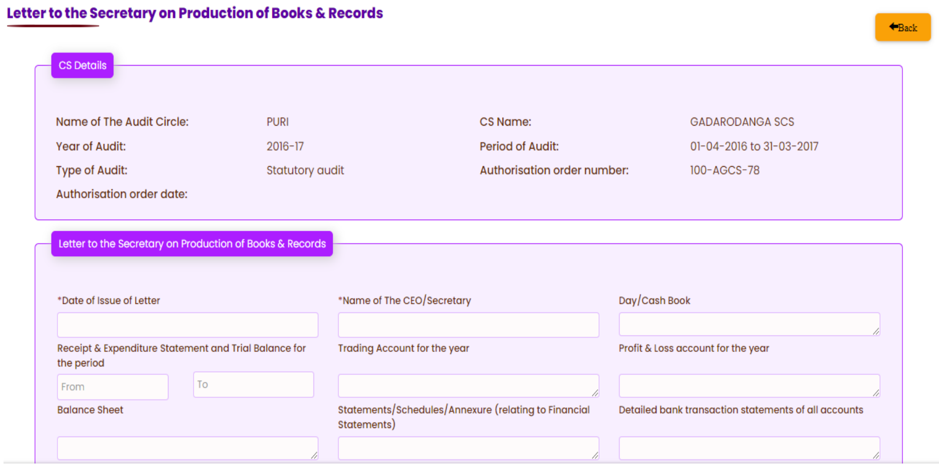
- Document view will display document uploaded by CS.

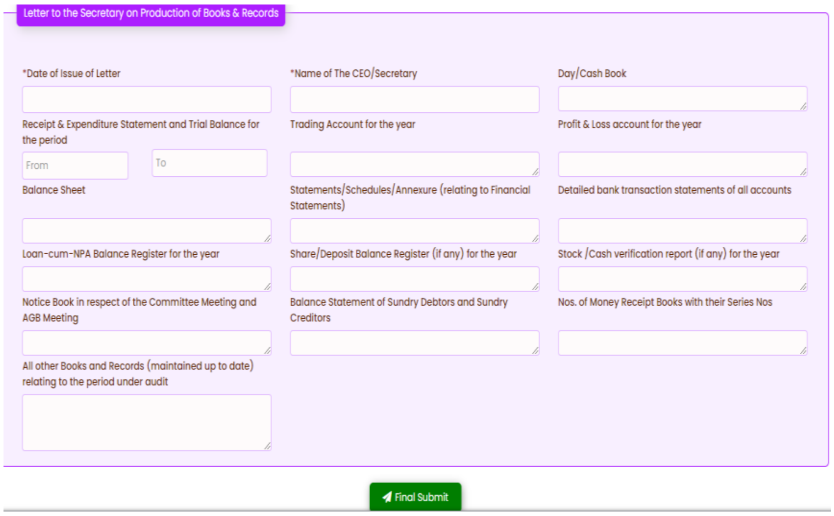


- Letter to Secretary:



- To click on add button page will display like:





Letter to the Secretary on Production of Books & Records

*Date of Issue of Letter

*Name of The CEO/Secretary

Day/Cash Book

Receipt & Expenditure Statement and Trial Balance for the period

From

To

Trading Account for the year

Profit & Loss account for the year

Balance Sheet

Statements/Schedules/Annexure (relating to Financial Statements)

Detailed bank transaction statements of all accounts

Loan-cum-NPA Balance Register for the year

Share/Deposit Balance Register (if any) for the year

Stock /Cash verification report (if any) for the year

Notice Book in respect of the Committee Meeting and AGB Meeting

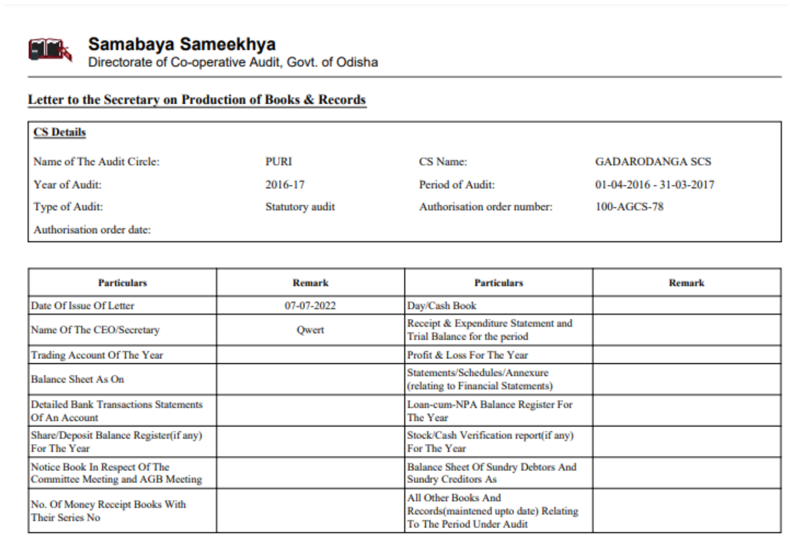
Balance Statement of Sundry Debtors and Sundry Creditors

Nos. of Money Receipt Books with their Series Nos

All other Books and Records (maintained up to date) relating to the period under audit

Final Submit

- PDF format also generated :



Samabaya Sameekhya

Directorate of Co-operative Audit, Govt. of Odisha

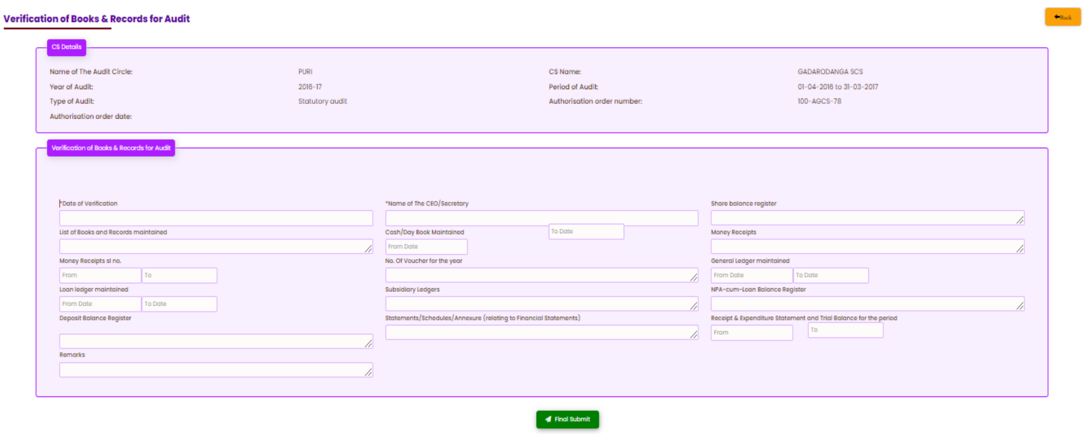
Letter to the Secretary on Production of Books & Records

CS Details

Name of The Audit Circle:	PURI	CS Name:	GADARODANGA SCS
Year of Audit:	2016-17	Period of Audit:	01-04-2016 - 31-03-2017
Type of Audit:	Statutory audit	Authorisation order number:	100-AGCS-78
Authorisation order date:			

Particulars	Remark	Particulars	Remark
Date Of Issue Of Letter	07-07-2022	Day/Cash Book	
Name Of The CEO/Secretary	Qwert	Receipt & Expenditure Statement and Trial Balance for the period	
Trading Account Of The Year		Profit & Loss For The Year	
Balance Sheet As On		Statements/Schedules/Annexure (relating to Financial Statements)	
Detailed Bank Transactions Statements Of An Account		Loan-cum-NPA Balance Register For The Year	
Share/Deposit Balance Register(if any) For The Year		Stock/Cash Verification report(if any) For The Year	
Notice Book In Respect Of The Committee Meeting and AGB Meeting		Balance Sheet Of Sundry Debtors And Sundry Creditors As	
No. Of Money Receipt Books With Their Series No		All Other Books And Records(maintened upto date) Relating To The Period Under Audit	

- Verification of books and records:



Verification of Books & Records for Audit

Back

CS Details

Name of The Audit Circle:	PURI	CS Name:	GADARODANGA SCS
Year of Audit:	2016-17	Period of Audit:	01-04-2016 to 31-03-2017
Type of Audit:	Statutory audit	Authorisation order number:	100-AGCS-78
Authorisation order date:			

Verification of Books & Records for Audit

*Date of Verification

*Name of The CEO/Secretary

Share balance register

List of Books and Records maintained

Cash/Day Book Maintained

From Date

To Date

Money Receipts

Money Receipts sl no.

From

To

No. Of Voucher for the year

General Ledger maintained

From Date

To Date

Loan ledger maintained

From Date

To Date

Subsidiary Ledgers

NPA-cum-Loan Balance Register

Deposit Balance Register

Statements/Schedules/Annexure (relating to Financial Statements)

Receipt & Expenditure Statement and Trial Balance for the period

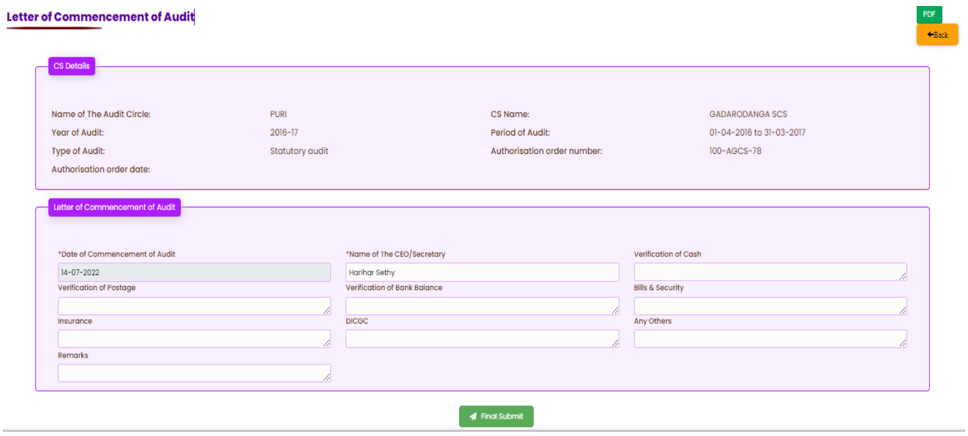
From

To

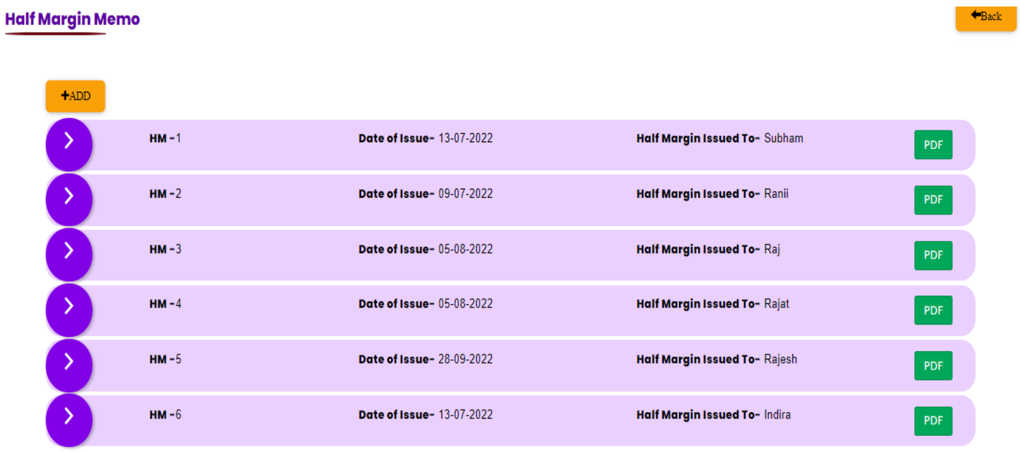
Remarks

Final Submit

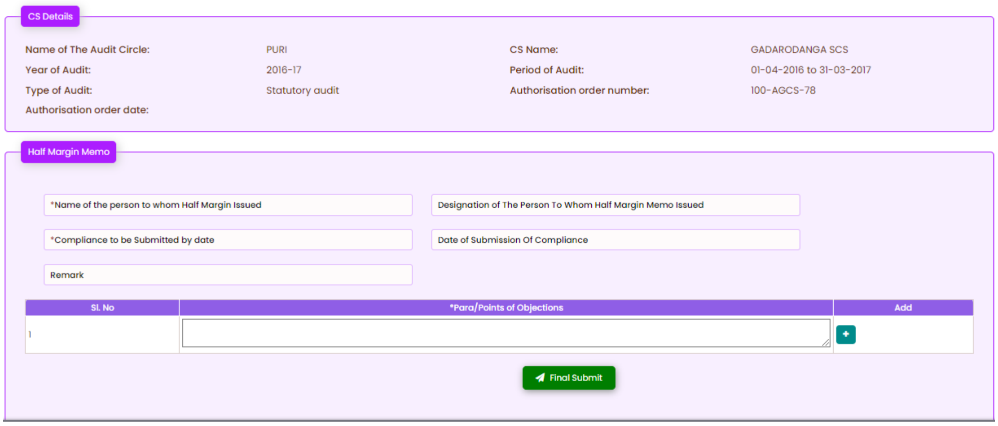
- Letter of commencement of Audit:



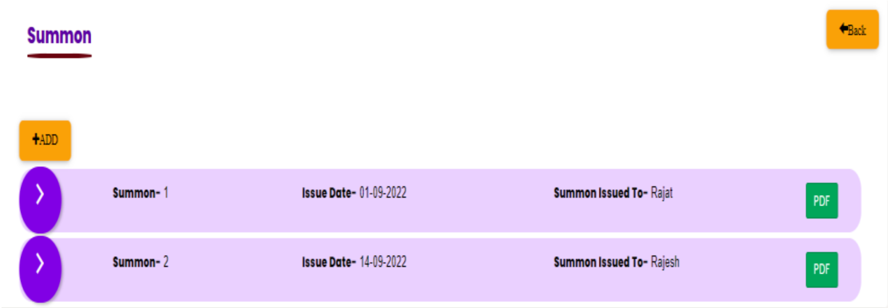
- Half-margin:



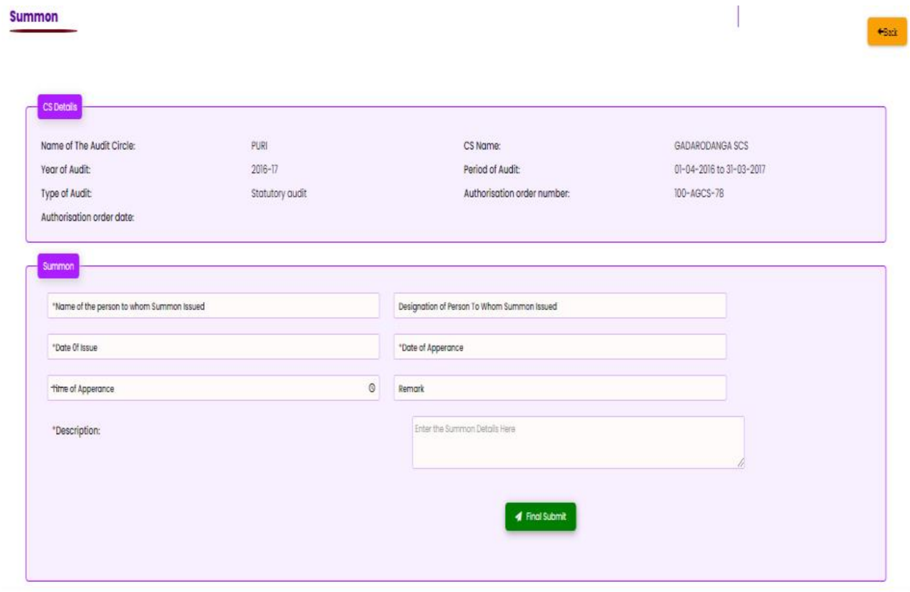
- After click on Add button:



- Summon:

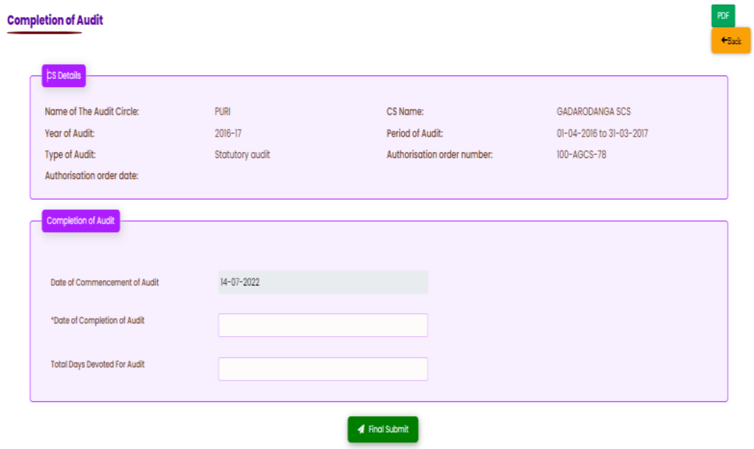


- Add button:

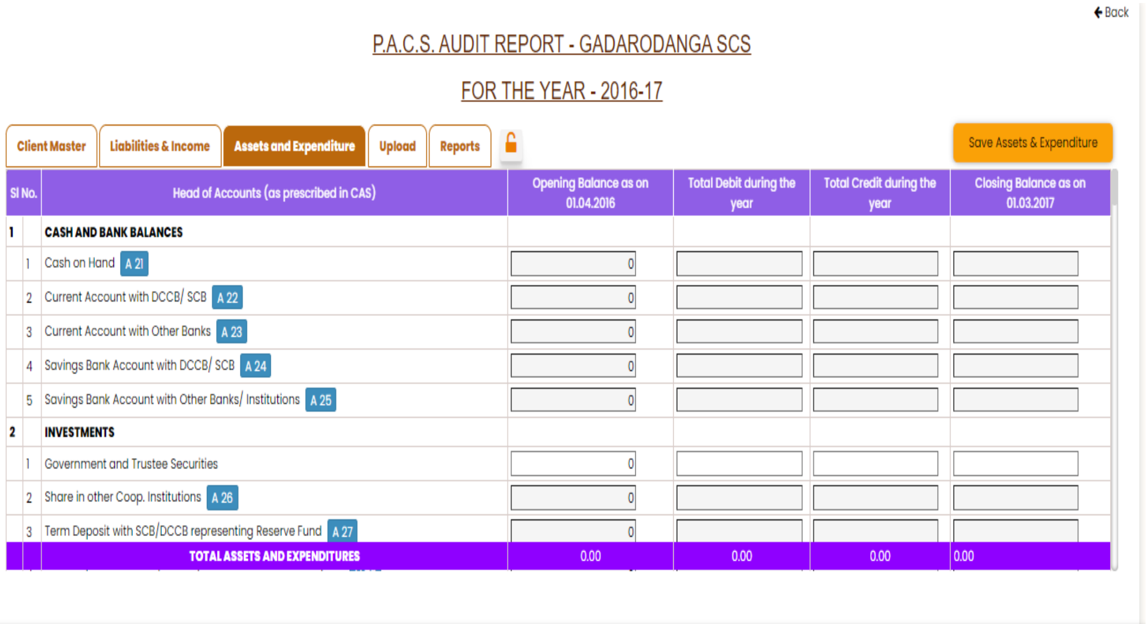


- To view the summon:

- Closing Date:



- Audit report:



Sl No.		Head of Accounts (as prescribed in CAS)	Opening Balance as on 01.04.2016	Total Debit during the year	Total Credit during the year	Closing Balance as on 01.03.2017
1		CASH AND BANK BALANCES				
	1	Cash on Hand A 21	0			
	2	Current Account with DCCB/ SCB A 22	0			
	3	Current Account with Other Banks A 23	0			
	4	Savings Bank Account with DCCB/ SCB A 24	0			
	5	Savings Bank Account with Other Banks/ Institutions A 25	0			
2		INVESTMENTS				
	1	Government and Trustee Securities	0			
	2	Share in other Coop. Institutions A 26	0			
	3	Term Deposit with SCB/DCCB representing Reserve Fund A 27	0			
		TOTAL ASSETS AND EXPENDITURES	0.00	0.00	0.00	0.00