

DIRECTORATE OF COOPERATIVE AUDIT:ODISHA:BHUBANESWAR

Letter No: VI (11) 40/2021(3) 3984 /Computer Cell

Date: 25.06.2024

To

All Asst. Auditor General of Cooperative Societies of Circles.

Sub: Points to be adopted for implementation of "Samabaya Sameekshya" (www.samabaya sameekshya.odisha.gov.in) software application of Directorate of Coop Audit, Odisha.

Sir,

With reference to the subject cited above it is to intimate you that, the Samabaya Sameekshya Software application has been deployed in <https://samabaya sameekshya.odisha.gov.in> and it is operational since 01.04.2024. The Audit authorization of the audit circles have already been uploaded in the said system. Other works are also made online by this Directorate. At present following points are required to be adopted by all for the purpose of implementation,

The Audit Circles must follow these points,

1. Due list (CS Details menu) – Every audit circle is to keep the excel sheet downloaded from the Samabaya Sameekshya at the beginning of each year before making the annual audit authorisation process. As the said list will be changed after completion of audit by the auditor or any modification order. So the audit circle has to keep this in both soft copy and hard copy in the circle office for future reference.
2. Abstracts (A, C, D & E) of audit authorisations – Every audit circle is to keep the excel sheet downloaded from the Samabaya Sameekshya at the beginning of each year before and soon after making the annual audit authorisation process. As the said list will be changed after completion of audit by the auditor or any modification order. So the audit circle has to keep this in both soft copy and hard copy in the circle office for future reference.
3. Audit certificate of all Cooperative societies **other than PACS** shall be entered online. After putting the required data of the audit certificate of the concerned CS

a pdf will be generated. The same will be checked and due approval /signature will be taken from the Head of office and issued by the Concerned audit circle. The issue number and date will be put online. After that it will be treated as issue of the audit report and the data will be reflected in all the required places of Samabaya Sameekshya.

4. The Audit circle has to submit the 9 nos of MPRs on Samabaya Sameekshya as per the Letter No- 2249 dt-27.03.2024 & letter no- -3254 dt-18.05.2024 of this Directorate.
5. Manual PACS audit report will be submitted by the auditor to the Audit Circles, whose Audit authorisation issued manually prior to the implementation of Samabaya Sameekshya
6. The Asst. AGCS is requested to intimate about this letter to all the auditors and all users coming under their jurisdiction.
7. **Issue of PACS audit report:** The Auditor concerned will transmit the PACS audit report to the Concerned PACS online and submit two copies of hardcopy printed from Samabaya Sameekshya to the concerned Audit Circle.

Then the PACS will click the "Agree" or "Disagree" button and provide remarks required if any. If the concerned PACS does not respond to the sent online audit report within 15 days then the said PACS audit report will automatically be forwarded to the Concerned audit circle for further course of action. After this, the Audit circle will check the hard copy (submitted by the concerned auditor) of Samabaya Sameekshya audit report through a checking officer, study the remarks given by the PACS against the audit report and revert it to the concerned auditor for necessary correction and resubmission.

After this, the auditor concerned will make necessary corrections and resubmit the corrected audit report to the Audit circle again. After being satisfied on all the points, the Audit circle will issue the audit report online by putting issue number and date. Due care must be taken and checking must be done vividly before issuing the audit report online.

The Auditors must follow these points,

1. The Auditor concerned will fill up the audit report, transmit the PACS audit report to the Concerned PACS online and also submit two hard copies of audit report downloaded from samabaya sameekshya to the audit circle.

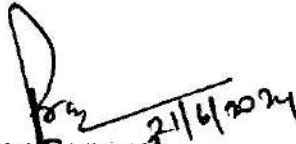
After this the Audit circle will check the audit report through a checking officer, study the remarks given by the PACS against the audit report and revert it to the concerned auditor for necessary correction and resubmission.

Thereafter the auditor concerned will make necessary corrections and resubmit the corrected audit report to the Audit circle again. After being satisfied on all the points the Audit circle will issue the audit report online by putting issue number and date. Due care must be taken and checking must be done vividly before issuing the audit report online.

2. The auditor will issue online half margin memo, online summon and other letters to the PACS as mentioned in the auditor login of Samabaya sameekshya portal.

Hence all concerned are requested to follow the above points wherever necessary. Any updated points will be intimated later.

Yours faithfully,

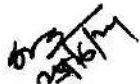

Auditor General

Cooperative Societies, Odisha

Memo No: 3985

Date: 25.06.2024

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


Additional Auditor General
Cooperative Societies, Odisha

Memo No: 3986

Date: 25.06.2024

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: 3987

Date: 25.06.2024

Copy communicated to the State Informatics Officer, National Informatics Centre, Orissa State Centre, Pandit Jawaharlal Nehru Marg, Unit- IV, Bhubaneswar-751001. Email- sio-ori@nic.in/ ak.hota@nic.in for information and necessary action.


Additional Auditor General
Cooperative Societies, Odisha

Memo No: 3988

Date: 25.06.2024

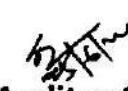
Copy communicated to Sri Niranjan Jyotish, Sri Sukanta Dash, Sri Subham Gope, Miss Muskan Mohanty, Sri Rahul Kumar, Miss Itishree, Silicon Techlab Private Limited, 01, Incubation Centre Silicon Institute of Technology Silicon Hills, Patia, Bhubaneswar, Odisha-751024 email- contact@ stlindia.com / niranjan.jyotish@stlindia.com / sukanta. dash @silicontechlab. com for information and necessary action. They are to remain in touch with the concerned User/section/Audit Circles for resolving any issues to make the software run flawlessly.


Additional Auditor General
Cooperative Societies, Odisha

Memo No: 3989

Date: 25.06.2024

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.

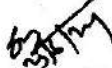

Additional Auditor General
Cooperative Societies, Odisha

Memo No: 3990

Date: 25.06.2024

Copy communicated to the Managing Director, National Informatics Centre Services Inc. Hall No-2 & 3, 6th Floor, NBCC Tower, 15- Bhikaji Cama Place, New

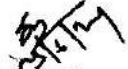
Delhi-66, Tele- 011-22900533; nicsi-account1@nic.in / ukjena@nic.in / pa-
ponicsi@nic.in for information and necessary action.


**Additional Auditor General
Cooperative Societies, Odisha**

Date: 25.06.2024

Memo No: 3991

Copy to All seat/Copy to the SAAGCS/ ACS of Audit-1/ Audit-2/ Audit-3/ Audit-
4/ Audit-6/Audit-7/Audit-9 Seat & Surcharge section. D.C.A., Odisha, Bhubaneswar
for information and necessary action.


**Additional Auditor General
Cooperative Societies, Odisha**