

No. AD (3)858 /2013

Directorate of Co-operative Audit,
Vikas Bhavan, Thiruvananthapuram-33.
Dated. 13February 2013.

Circular No. 2/2013

Sub:- Co-operative Audit- Maintenance of audit chart and other registers in the offices of the Joint Director of Co-operative Audit and Assistant Director of Co-operative Audit- instructions -regarding.

Ref:- Circular No. 61/76 of the Registrar of Co-operative Societies.

With respect to the maintenance of audit chart and other registers in the offices of Deputy Registrars (Audit) and Assistant Registrars(Audit) in the circles, proforma was prescribed in order to make it uniform, and made available for further use. It is taken for granted that the concerned officers were particular in keeping and maintenance of the above registers with due diligence and punctuality. But it is noticed by the undersigned during the office inspections of Joint Director's and Assistant Director's Offices that some of the concerned officers are not particular in the maintenance of the above registers. Hence the following instructions are given.

- (i). The Joint Directors and Assistant Directors will take immediate steps to update the Audit chart without any omissions and errors.
- (ii). The registers prescribed as per reference should be maintained year wise and an abstract (category wise) should be prepared based on the audit chart.
- (iii). The audit chart, audit report receipt register, audit certificate issue register etc. should be cross checked for maintaining correctness of the statistics.
- (iv). A list of societies should be prepared in the offices of the Joint directors which should be verified with the details available in the Office of the Joint Registrars of the concerned district.

- (v). The Joint Directors should address the District Officers of other departments viz industries, coir, khadi & village, fisheries, dairy etc for getting the up-to-date list of societies under their control. However, the Joint Directors should ensure that the co-operative societies under their jurisdiction is audited every year within the time frame fixed in the Act & Rules.
- (vi). The Joint Directors and Assistant Directors will take immediate steps to maintain a chart of RNA societies as well.

Sd/-

K.G.RAJU I.A.S

Director of Co-operative Audit

Copy to:-

1. Registrar of Co-operative Societies (with CL)
2. All Joint Directors in the Districts.
3. All Assistant Directors in the Circles.
4. Additional Director of Co-operative Audit,
Office of the Directorate of Co-operative Audit
5. Joint Director of Co-operative Audit,
Office of the Directorate of Co-operative Audit
6. Stock File

//Forwarded by Order//


Deputy Director of Co-operative Audit