

FORM No. 35

Audit Memo (District Co-operative Boards)

PART-II

- 1 **ANNUAL SUBSCRIPTIONS:—**
 - (i) State whether all Co-operative Societies in the District have become members of the Board?
 - (ii) (a) Are members regular in payment of their subscriptions ?
(b) State yearwise amounts of arrears of subscriptions if any.
 - (iii) Has the board maintained any Register showing demand recovery and balance of subscriptions from its members ?
2. **DONATIONS AND GRANTS:—**
 - (i) (a) State the basis on which grants and subsidies are received from the Maharashtra State Co-operative Union for various purposes.
(b) State the amounts of grants, donations and subsidies, received under different heads during the year.
 - (ii) State whether grants and subsidies were utilised for the purpose for which they were given.
3. **EDUCATION FUND:—**
 - (i) Has the Board maintained the Register of societies which are liable to pay Education Fund ?
 - (ii) What arrangements have been made by the Board to ensure recovery of the contribution to the Education Fund of the Maharashtra State Co-operative Union ?
 - (iii) What is the total amount of Education Fund received by the board during the period of Audit ? State the arrears of the Fund if any.
 - (iv) What is the percentage of recovery of contribution to the demand ? Has year-wise information of demand and recovery maintained ?
4. **EDUCATION AND TRAINING:—**
 - (i) State how many classes for the following categories of the training were conducted during the year.

- (a) for secretaries of societies.
 - (b) for members of Managing Committees of the societies.
 - (c) for members of the societies.
 - (d) Refreshers classes.
 - (e) Any other classes.
(give details).
- (ii) Has the Board maintained a Register of training classes showing attendance etc., held during the audit period ?
 - (iii) Did the board hold any seminars and conferences during the year under audit ? State names of places with No. of persons who attended the same.
 - (iv) Did the Board celebrate Co-op. Week during the period of audit ? State the expenditure incurred for the same.

5. *PUBLICITY AND PROPAGANDA* :-

- (i) Has the Board appointed any Sub-Committee for carrying out the work of publicity and propaganda ? Is this committee functioning properly ?
- (ii) Does the Board publish any magazine or any other publication for development of Co-operative Education ?
- (iii) Are separate accounts maintained for such publication ?
- (iv) (a) State the total expenditure incurred on publications.
- (b) State whether this was within sanctioned limit.
- (v) Is the publication widely circulated ? State the total receipts from sale of publications.
- (vi) Verify closing stocks of publications and other stocks if any during the audit.
- (vii) Are stock registers maintained ? Are they written up-to-date ?

6. *LIBRARY* :-

- (i) Has the board maintained a library ?
- (ii) Verify 25% of the library books with the relevant register.
- (iii) Is the library register maintained properly ?

- (iv) Has the Board maintained Maps and Charts for propaganda purpose? If so, check the stock.

7. **AUDIO-VISUAL EQUIPMENTS :-**

- (i) Has the Board got Audio-Visual Publicity Equipments?
- (ii) Is it properly accounted for?
- (iii) Has the Board chalked out proper programmes for the Audio-Visual publicity?
- (iv) Has the Society maintained a register for Audio-Visual equipments?

8. **EXPENDITURE :-**

- (i) Are statements of expenditure kept for approval before the executive committee of the Board?
- (ii) (a) Are annual budget estimates prepared and approved by executive committee and General body?
- (b) Is expenditure incurred within budget limits? If not, are reappropriations approved by the general meeting?

9. **STATIONERY :-**

- (i) Is the account of stationery & printing properly maintained? Are tenders or quotations called for purchase of stationery and printing materials? Are receipt, issue and stock registers kept properly and written up-to-date?

10. **FLAG :-**

Have records of receipts, sales and balance of Co-op. flags kept properly?

Signature & Designation of the
Auditing Officer.

