



**SAHAKARA DARPANA**  
Directorate of Cooperative Audit



### **CITIZENS CHARTER**

#### **Our service**

**The department maintains the list of eligible auditors from which all Co-operative Societies registered under Karnataka State Co-operative societies Act 1959, have to appoint auditors to get their accounts audited.**

**Every Co-operative society shall get its accounts audited before 1<sup>st</sup> of September of every year.**

The department has set certain standards in the form of Audit Instruction, Audit Manual and Audit Report Formats, which would work as guide to auditors and also bring uniformity in audit while conducting the audit, the audit staff will examine the financial and administrative transactions and see that true and fair view of the financial position of the society is reflected in audit.

**As per the amendment to Karnataka Co-operative Societies Act 1959, the department has enrolled and published 1211 eligible Chartered Accountants and Chartered Accountants Firms, interested in audit of co-operative societies, along with 417 departmental auditors, so as to appoint auditor or auditing firm in the general body of each co-operative, to audit their books of accounts.**

**ADMINISTRATIVE SET UP OF THE  
DEPARTMENT**

1.	State Level (Bangalore)	Office of the Director of Co-operative Audit.
2.	District Level (30 District Head Quarters)	Office of the Deputy Director of Co-operative Audit.
3.	Sub-Divisional Level (50 Taluk Centers having Sub-division as Head Quarters)	Office of the Assistant Director of Co-operative Audit.
4.	Taluk Level  (125 Taluk Head Quarters other than sub-divisional Head Quarters)	Office of the Senior Auditor of Co-operative Societies.

Where there is a prima-facie case of fraud or misappropriation or embezzlement or fraud not detected or not properly examined by the auditor during the regular audit or misclassification of accounts or for any other valid reasons, the Government will order for re-audit to exhibit true financial position of the institution.

## **KARNATAKA RIGHT TO INFORMATION ACT 2005**

Public may obtain information from the competent authority under the Right to Information Act 2005, after paying the prescribed application fee and prescribed information fee for the information sought for.

## **PUBLIC GRIEVANCES CELL**

The Joint Director of Co-operative Audit (Investigation and verification cell) is the Public Grievances Officer. His office telephone number is 080-26507307

All the petitions and grievances can be addressed to:-

**Director,  
Office of the Director of Co-operative Audit,  
No. 17, Jayanivas, Shankarmutt Road,  
Basavanagudi, Bangalore- 560 004.**

**Fax No. @ 91-080-26611030**

**Telephone No. @ 91-080-26610326, 91-080-26507307,  
91-080-26610372, 91-080-26610610.**

**E-mail Address : dca-ka@nic.in**

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