

# The Odisha Gazette

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

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No. 1381, CUTTACK, FRIDAY, AUGUST 22, 2014 / SRAVAN 31, 1936

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## CO-OPERATION DEPARTMENT

### NOTIFICATION

The 20th August, 2014

S.R.O. No.403/2014—Whereas the draft of certain rules, which the State Government propose to make in exercise of the powers conferred by Section 134 of the Odisha Co-operative Societies Act, 1962 (Odisha Act 2 of 1963), was published in the notification of the Government of Odisha in the Co-operation Department No.1300/Co-op., dated the 12th February, 2014 in the Extraordinary issue No.354 of the *Odisha Gazette*, dated the 15th February, 2014 as required under sub-section (1) of the said section inviting objections and suggestions from all persons likely to be affected thereby till expiry of a period of thirty days from the date of publication of this notification in the *Odisha Gazette*.

And, whereas, no objections and suggestions were received from any person in respect of the said draft within the period so specified above by the Registrar of Co-operative Societies, Odisha for consideration by the State Government.

Now, therefore, in exercise of the powers conferred by Section 134 of the said Act, the State Government do hereby make the following rules, namely :—

1. (1) These rules may be called the Odisha Co-operative Societies (Amendment) Rules, 2014.

(2) They shall come into force on the date of their publication in the *Odisha Gazette*.

2. In the Odisha Co-operative Societies Rules, 1965 (hereinafter referred to as the said rules), in rule 16, in sub-rule (1), clause (d) shall be omitted.

3. In the said rules, after rule 29-B, the following rule shall be inserted, namely:—

“29-C. Appointment of an Auditor or Auditing Firm -

The General Body in its meeting shall consider Appointment of an Auditor or Auditing Firm from the panel approved by the State Government or any authority authorized by it in this behalf having such qualification and experience as laid down by the State Government from time to time:

Provided that the panel of auditor or auditing firm so approved by the State Government shall remain valid for three consecutive Co-operative years from the date of its approval.”

4. In the said rules, in rule 39, after clause (5), the following clause shall be inserted, namely:—

“(6) Every society shall prepare the statement of accounts required for audit and place the same before the Auditors or Auditing Firms as the case may be, after signing the Balance sheet and Profit & Loss accounts by the President or Administrator and the Chief Executive of the Society within thirty days of the close of each Co-operative year in order to facilitate completion of audit.”

5. In the said rules, in rule 57, for the word “Chartered Accountant”, the words “auditing firm” shall be substituted.

6. In the said rules, in rule 58, in sub-rule (3), for the words “Chartered Accountant”, the words “auditing firm” shall be substituted.

7. In the said rules, in rule 58, in sub-rule (4), for the words “Chartered Accountant”, the words “auditing firm” shall be substituted.

8. In the said rules, in rule 58-A,—

(i) in sub-rule (1), for the words “Chartered Accountant” the words “auditing firm, as the case may be” shall be substituted;

(ii) in the 2nd proviso, after the word “Auditor” and before the word “conducting” the words “or the auditing firm, as the case may be” shall be inserted; and

(iii) in sub-rule (2), after the words "certified by him" and before the words "along with" the words "or by the auditor or auditing firm as the case may be," shall be inserted.

9. In the said rules, after rule 58-A, the following rule shall be inserted, namely:-  
"58-B. Every Apex Society shall communicate its audit report with the required number of copies to the State Government through the authority authorized in this behalf within two weeks of its receipt to facilitate compliance of the provisions of sub-section (2) Section 63 of the Act."

10. In the said rules, in rule 59, after the word "Auditor" and before the words "shall submit" the words "or the Auditing Firm, as the case may be" and after the word "audited" the words "and certified" shall respectively be added.

11. In the said rules, in rule 59,—

(i) in clause (a), for the words "Chartered Accountant" the words "auditing firm" shall be substituted; and

(ii) in clause (g), for the words "Chartered Accountant" the words "auditing firm" shall be substituted.

12. In the said rules, in rule 61, for the words "Chartered Accountant" the words "auditing firm" shall be substituted.

13. In the said rules, in rule 62, for the words "Chartered Accountant" the words "auditing firm" shall be substituted.

14. In the said rules, for the words "Chief Electoral Officer" wherever they occur, the words "State Co-operative Election Commission" shall be substituted.

[No.6670-II-Legal-4/1014/Co-op.]

By Order of the Governor

BISHNUPADA SETHI

Commissioner-cum-Secretary to Government