

**UNDER SECTION 4 OF RIGHT TO INFORMATION ACT,2005**

The Department of Audit for Milk Co-operatives is functioning under the administrative control of Animal Husbandry, Dairying and Fisheries Department of the Government of Tamil Nadu with effect from 1-10-1987 as per G.O.No.1877 Agriculture (MP I)Department, dated:28-09-1987.

**(DORGANISTION, FUNCTIONS AND DUTIES [(Section 4 (b)(1))]:**

The Department of Audit for Milk Co-operatives has Management set up as indicated below:

Top level	:	Director of Audit for Milk Cooperatives	-1
Middle level	:	Joint Director of Audit for Milk Cooperatives	-1
Lower level	:	Regional Deputy Director of Audit for Milk Cooperatives	-5

The audit of this Department is of three tier system.

- 1) At state level-Tamil Nadu Co-operative Milk Producers' Federation-1
- 2) At District level-District Co-operative Milk Producers' Union-17
- 3) Primary Co-operative Milk Producers' Societies and Milk Consumers societies.

In the light of powers conferred under section 80 of the Tamil Nadu Co-operative Societies Act 1983 and the Tamil Nadu Co-operative Societies Rules 1988, the audit of Milk Co-operatives is carried out by classifying the societies with reference to the procurement Of Milk from time to time.

There are two types of audit of Milk Co-operative Societies 1) Audit under Concurrent terms and 2) Audit under Fundamental Rules 127 terms. The fees payable by the societies for audit of their accounts shall be paid to the Government account.

**(II) POWERS AND DUTIES OF OFFICERS AND EMPLOYEES[ (Section 4(b)(ii))]**

The powers and functions of the Director of Audit for Milk Co-operatives, Joint Director of Audit for Milk Co-operatives, Regional Deputy Directors of Audit for Milk Co-operatives and Assistant Director/Auditors for Milk Co-operatives as per the provision of the Co-operative Societies Act/Rule are as follows:

(a) Director is the administrative head of this Department. He is assisted by Joint Director in the cadre of Joint Registrar of Co-operative Societies to oversee and monitor the functions of the Department. He is issuing audit certificate of Tamil Nadu Co-operative Milk Producers' Federation limited. The audit of all the Milk Co-operative Societies in the State are carried out under his control and supervision.

(b) One Joint Director who is attached with this Directorate is issuing Audit Certificates of all the District Unions and Primary Milk Co-operative Societies which are having procurement of milk more than 20000 litres per day.

(c) The Director is also assisted by one Deputy Director (Accounts) in the cadre of Chief Accounts Officer. The Deputy Director (Accounts) is attending the functions of the Directorate in regard to preparation of Budget Estimates, Drawal of bills, disbursement, Reconciliation of Departmental figures with that of Pay and Accounts Officers, Accountant General, Chennai, besides attending to Establishment matters and taking up of periodical inspection of Accounts of the Regional offices.

(d) Five Regional Deputy Directors are working as the Head of the regional offices. They are monitoring and supervising the functions of the audit in their regions. Besides looking after the administrative functions of offices, they are the Pay Drawing and Disbursing Officers for staff working under their control. They are issuing audit certificates of the Primary Milk Cooperatives which are having procurement of milk over 500 litres and below 20000 litres per day. They also assist the Joint Director for issue of Audit Certificates of District Unions and Primaries. In the issue of Audit Certificate of Tamil Nadu Cooperative Milk Producers' Federation Ltd. the Director is assisted by the Regional Deputy Director, Chennai, and the Joint Director.

(e) Two Officers in the cadre of Cooperative Sub Registrar are working as Assistant Director/ Superintendent in the Directorate and 5 are in the five regional offices of this Department.

There are 59 post of Assistant Directors in the Department of which seven are Superintendent (2 in the Directorate and five in the regional offices) 33 are Assistant Director/Auditors under Concurrent Audit and 19 are Assistant Director/Auditors under FR 127 terms.

The work of auditors under Concurrent Audit and F.R.127 terms is watched over and their performance is reviewed by the Circle Assistant Director/Auditors and they issue audit certificates of Primaries having procurement of milk below 500 litres per day. Under F.R.127 terms, the audit is being conducted by group of auditors and the pay and allowances and other benefits payable to the auditors are borne by the institutions completely.

(f) There are 232 posts of Senior Co-operative Auditors in this Department. 19 posts of Senior Co-operative Auditors are for working as Section Assistants in the Directorate and Five regional offices. 213 Senior Co-operative Auditors posts are for working as auditors in the field. Each auditor shall

maintain a register showing the progress of audit in his charge. Completion of the Audit of the Milk Co-operative Societies as per the programme is their main duty.

(g)The following are the duties and responsibilities of Assistant Director/Auditors.

(1) He shall be responsible for drawing up the audit programme of societies in his circle and getting it approved by the Joint Director of Audit for Milk Co-operatives. Strict adherence to the approved tour programme should be followed and audit to be completed in time.

(2) He shall exercise close supervision over the work of the auditors. He shall hold at his head-quarters, a meeting during the first week of every month, review the work of the auditors and issue suitable instructions.

(3)It is the responsibility of Assistant Director, to see that that defects noticed by the auditor during the course of audit is properly presented and arranged in order.

(4) During the course of the final audit of a particular society if difficulties like non-production of records, non-production of enclosures for finalizing accounts etc. arises, he should visit and solve the problems.

(5) He should have thorough knowledge of audit of Milk Co-operatives and fully conversant with the latest instructions in audit and allied subjects. Each auditor shall maintain a register showing the progress of audit in his charge.

(6)He shall issue audit certificate of Milk Co-operatives which are having procurement of Milk below 500 litres per day.

He shall also prepare notes of the societies concerned for the conduct of Test audit by the Regional Deputy Directors and by him. He should also attend to other items of work assigned by the Regional Deputy Director of Audit for Milk Co-operatives from time to time.

(7)The audit certificate should be thoroughly checked and issued by the Assistant Director within five days from the date of receipt of the Final Audit Memorandum.

(8) In respect of Milk societies for which audit certificates are to be issued by the Regional Deputy Director of Audit for Milk Co-operatives, the comparative statement and other financial statements prescribed should be prepared by the Assistant Director of Audit for Milk Co-operatives.

(9)In respect of the Milk societies for which Audit certificate are to be issued by the Regional Deputy Director of Audit for Milk Co-operatives and audited by the Senior Co-operative Auditor/Junior Co-operative Auditor in his circle, Assistant Director /Auditor shall recommend the Final Audit Memorandum to the Regional Deputy Director of Audit for Milk Co-operatives.

### **III. THE PROCEDURES FOLLOWED IN THE DECISION MAKING PROCESS**

#### **(Sec.4(b)(iii))**

In addition to the adherence of the provisions of Tamil Nadu Co-operative Societies Act, 1983 and the Tamil Nadu Cooperative Societies Rules 1988, the guidelines issued by NDDB from time to time are also being followed in the conduct of audit. For effective supervision and accountability, the Joint Director of Audit for Milk Cooperatives and Regional Deputy Director of Audit for Milk Cooperatives are also making surprise visit, conducting test audit and directing

the auditors to prepare and submit special reports, if serious irregularities are found during the course of audit.

#### **IV. NORMS(Sec 4(b)(iv)**

The duration of audit of working Milk societies depends upon the procurement of milk per day. In the case of bigger type of Societies, audit is conducted under F.R.127 terms. The audit of small Milk Co-operative Societies are conducted under Concurrent Audit terms.

#### **V. RULES AND REGULATIONS[(Sec 4(b)(v)]**

The Government prescribed Adhoc Rules for all categories of posts in this Department and staff are appointed as per the provisions of the Adhoc Rules and they are governed by Tamil Nadu Government Servant Conduct Rules, 1973 and Tamil Nadu Civil Services Discipline and Appeal Rules.

#### **VI. STATEMENT OF CATEGORIES OF DOCUMENTS(Sec 4(b)(vi)**

The Final Audit Memorandum is the main document so far as this Department is concerned.

#### **VII. ARRANGEMENT THAT EXISTS FOR CONSULTATION [{Sec 4(b)(vii)]**

The Financial statements in respect of the Apex level i.e, The Tamil Nadu Cooperative Milk Producers Federation Limited is being published at the end of the audit in local dailies so as to reach the members of the public.

**VIII.CONSTITUTION OF COMMITTEE [(Sec 4(b)(viii)]**

No Committee have been constituted by this Department.

**IX DIRECTORY**

**I HEAD OFFICE**

Thiru K. Balasubramanian,M.A.,M.Com., AICWA,HDC., Director of Audit for Milk Co-operatives No.212, R.K.Mutt Road, Mylapore,Chennai-04.	044-24614274
Thiru A. Ramalingam,M.A.,M.Phil.,HDC., Joint Director of Audit for Milk Co-operatives, No.212, R.K.Mutt Road, Mylapore,Chennai-04.	044-24614274
Tmt. D. Matilda,B.Com., Deputy Director(Accounts) No.212, R.K.Mutt Road, Mylapore,Chennai-04.	044-24614274

## II. REGIONAL LEVEL OFFICERS

CHENNAI REGION	Regional Deputy Director, No.212, R.K.Mutt Road, Mylapore, Chennai 600 004 Ph. 044-24614274
ERODE REGION	Regional Deputy Director, No,37, Kamarajar Veethi Erode 638 1 Ph: 0424-2259149
MADURAI REGION	Regional Deputy Director, No 2 Jawahar Veethi S.S.Colony, Madurai 25 010 Ph:0452-2600754
SALEM REGION	Regional Deputy Director, No 8 Ramakrishna Road, Salem 636 007 Ph:0427- 2315700
TRICHY REGION	Regional Deputy Director, No.79, Main Street, Craw Ford Colony, Trichy 620 012 Ph:0431-2471926



**X RENUMERATION OF OFFICERS AND EMPLOYEES (Sec 4(b)(x))**

The Officers and employees of the Department are eligible for pay and allowances as per the Government orders in force. They are also eligible for LTC, Medical Reimbursement facilities, Pension etc.

**XI SUBSIDY PROGRAMME (Sec 4(b)(xii))**

No Programme involving subsidies is implemented by this Department.

**XIDGENRAL**

All Regional level officers are instructed to be available in their offices on First Monday of every month, which facilitates the public to meet them on that date with regard to their grievances.

**REGIONAL OFFICES**

The whole state of Tamil Nadu is divided into five regions with head quarters at Chennai, Salem, Erode, Trichy and Madurai with territorial jurisdiction extending over 3 to 10 districts as given hereunder.

<b>S.No.</b>	<b>Region</b>	<b>Districts coming under the territorial jurisdiction of the Regional offices</b>
1)	Chennai	Chennai, Tiruvallur, Kancheepuram, Vellore and Tiruvannamalai.
2)	Salem	Salem, Namakkal Dharmapuri and Krishnagiri.
3)	Erode	Erode, Coimbatore, Nilgris Dindugal and Tiruppur.
4)	Trichy	Trichy, Karur, Sivagangai, Tanjore, Tiruvarur, Nagapattinam, Pudukkottai, Perambalur, Karur, Cuddalore Villupuram and Ariyalur.
5)	Madurai	Madurai, Virudhunagar, Ramanathapuram, Tirunelveli, Tuticorin and Kanyakumari.

## LIST OF OFFICIALS

<b>Designation</b>	<b>Name of the Office</b>
Director of Audit for Milk Co-operatives/ Appellate Authority.	Directorate of Audit for Milk Co-operatives, Chennai-04.
Joint Director of Audit for Milk Co-operatives / Public Information Officer.	
Deputy Director (Accounts)/Assistant Public Information Officer.	
Regional Deputy Director, Public Information Officer.	Regional Deputy Director of Audit for Milk Co-operatives, Chennai Region.
Assistant Director/ Superintendent/ Assistant Public Information Officer.	
Regional Deputy Director, Public Information Officer.	Regional Deputy Director of Audit for Milk Co-operatives, Erode Region.
Assistant Director/ Superintendent/ Assistant Public Information Officer.	
Regional Deputy Director, Public Information Officer.	Regional Deputy Director of Audit for Milk Co-operatives, Madurai Region.
Assistant Director/ Superintendent/ Assistant Public Information Officer.	
Regional Deputy Director, Public Information Officer.	Regional Deputy Director of Audit for Milk Co-operatives, Salem Region.
Assistant Director/ Superintendent/ Assistant Public Information Officer.	
Regional Deputy Director, Public Information Officer.	Regional Deputy Director of Audit for Milk Co-operatives, Trichy Region.
Assistant Director/ Superintendent/ Assistant Public Information Officer.	

sd--Director