

प्रधान महालेखकर कार्यालय (लेखा परीक्षा - II) पश्चिम बंगाल
OFFICE OF THE Pr. ACCOUNTANT GENERAL (AUDIT-II) WEST BENGAL
3rd MSO BUILDING, CGO COMPLEX, 5TH FLOOR, DF BLOCK, SECTOR-I,
SALT LAKE KOLKATA - 700 064

O.O.No. Admn.I/34-1/Co-operatives/Vol.I/123

Dated: 10.09.2024

विषय: आईए एवं एडी कार्यालयों में कार्यरत सहकारी समितियों के संबंध में।
Sub: Co-operative Societies, functioning in IA & AD offices reg.

कृपया आईए और एडी कार्यालयों में कार्यरत सहकारी समितियों के संबंध में मुख्यालय के कार्यालयों के परिपत्र पत्र संख्या 29/स्टाफ (अनुशासन-I)/2024 के अंतर्गत पत्र संख्या 248//स्टाफ (अनुशासन-I)/24-2024 दिनांक 05.09.2024 की फोटोकॉपी देखें।

Enclosed please find the photocopy of Headquarters' office circular letter no. 29/स्टाफ (अनुशासन-I)/2024 under letter no. 248//स्टाफ (अनुशासन-I)/24-2024 dated 05.09.2024 regarding functioning of Co-operative Societies in IA & AD offices.

कृपया यह आवश्यक सूचना के लिए है।

This is for necessary information please.

जायसि 10/09/2024
वरिष्ठ लेखा परीक्षा अधिकारी/प्रशा-I

Copy to:

1. Sr. DAG / AMG-I (Additional charge) & AMG-IV
2. DAG / AMG-II
3. DAG / AMG-III
4. Secy. to the Pr. Accountant General (Audit-II), WB.
5. Sr. Audit Officer/ Admn.I, EDP SC & DAC
6. Sr. Audit Officer/ Admn.II, III & CC for necessary compliance
7. Sr. Audit Officer/APCC, Record & Hindi Cell
- 8 Sr. Audit Officer/ AMG-I (Audit Sector) (Co-ord.)
9. Sr. Audit Officer/ AMG-II (Co-ord.)
10. Sr. Audit Officer/ AMG-III (Co-ord.)
11. Sr. Audit Officer/ AMG-IV (Co-ord.) & Technical Cell
12. Sr. Audit Officer/ ECPA (Civil)
13. Sr. Audit Officer/ ECPA (Commercial)
14. AAO/Admn.I for transmission through email
15. AAO/EDP-SC for disseminating at official webiste.
16. Notice Board.

Suvaranjan please
it on website.
Rishu 11/09/24

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By e-mail

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परिचय सं. 29/स्टाफ (अनुशासन-1)/2024

सं. 248/स्टाफ (अनुशासन-1)/24-2024

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
9, दीन दयाल उपाध्याय मार्ग,
नई दिल्ली-110 124



सत्यमेव जयते

OFFICE OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA
9, DEENDAYAL UPADHYAYA MARG,
NEW DELHI - 110 124

दिनांक / DATE 05.09.2024

सेवा में,

1. भारतीय लेखापरीक्षा एवं लेखा विभाग के समस्त विभागाध्यक्ष
2. महानिदेशक (मुख्यालय)
3. सहा. नियंत्रक एवं महालेखापरीक्षक -(अराज.)II

विषय: Regarding Co-operative Societies functioning in IA&AD offices.

महोदय/महोदया,

I am to invite a reference to Headquarters office Circular No. 40-Staff (Disc.-I)/2019 issued vide letter No. 256-Staff (Disc.-I)/24-2018 dated 18.10.2019 (Copy enclosed), wherein decisions approved by the Competent Authority in respect of the functioning of Co-operative Societies in IA&AD offices had been circulated.

2. It is stated that the Hon'ble High Court of Karnataka in its judgement dated 19.03.2024 on W.P. No. 4273 of 2020 (CS-RES) filed by Accountant General's Office Employees Co-operative Bank Limited, Bengaluru, has quashed the clause No. (v) of the aforesaid Circular dated 18.10.2019.
3. Accordingly, in suppression to instructions issued vide Circular No. 40-Staff (Disc.-I)/2019 dated 18.10.2019, the following revised instructions have been approved by the Competent Authority:
 - i. Only such Cooperative Societies that cater exclusively to serving/ retired employees of IA&AD will be permitted to function within IA&AD premises. Such functioning shall be subject to administrative convenience, and to that no malfeasance, fraud or misdemeanor having taken place in the society.
 - ii. Heads of Department in IA&AD should ensure that the Cooperative Societies do not convey the impression in any manner that they function under the aegis of the Accountant General i.e. Head of Department/Head of Offices or the office. They need to issue directions to the cooperative societies to modify the name of the cooperative society to shift the thrust from the 'Office' to 'Employees'; e.g. the current name of "AG's Office Co-operative Credit Society Ltd." should be modified as "Employees of AG's Office Co-operative Credit Society Ltd." But if membership includes those other than AG's employees, then in such cases the name of the society should exclude any reference to AG's office altogether.

व. उम महालेखापरीक्षक (प्रशासन) का सचिवालय

डापरी संख्यां. 267

दिनांक. 10/09/24


09-09-2024 (P.T.O)

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- iii. The recovery of cooperative dues from the salary of the employees will be allowed only in respect of (i) Cooperative Credit & Thrift Societies and (ii) Cooperative Consumer Societies. The deduction of dues will be done by DDOs of IA&AD, strictly in accordance with Rule 79 of the Receipt and Payment Rules 1983.
 - iv. Further, the deduction of cooperative society dues in such societies will be based on tripartite agreement to be executed between (i) Staff, (ii) office and (iii) concerned cooperative society.
 - v. No recovery (neither subscription nor any other liability) will be allowed by the DDO in respect of dues of cooperative housing societies and cooperative banks, unless there is prior written concurrence of the competent officer in the Principal Accountant General/ Accountant General / Director General of Audit/ Principal Director of Audit, Office to deduct the specified amount from the salary of the employee.
 - vi. No Society functioning in IA&AD premises will be permitted to operate chit funds, etc.
4. All the Heads of Department in IA&AD are requested to ensure compliance of the aforesaid instructions.

संलग्नक- यथोपरि

भवदीय,


(निलेश पाटील)

सहा. नियंत्रक एवं महालेखापरीक्षक (अराज.)-1


यद
19/1/21 Sr. DAG/Admn.

com
06.

By Speed Post
Office of the Comptroller & Auditor General of India
New Delhi

(For exclusive use in IA&AD and not
to be quoted or published elsewhere)
Circular No. 40 -Staff (Disc.-I)/2019
No. 256 - Staff (Disc.-I)/24-2018
Dated: 18.10.2019

To
1. All Heads of Department in IA&AD
(as per mailing list)
2. Principal Director (Headquarters)

Subject: Regarding Co-operative Societies functioning in IA&AD offices - reg

Sir/Madam,

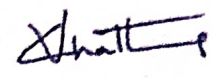
The following decisions have been approved by the Competent Authority in respect of Cooperative Societies:

- i. Only such Cooperative Societies that cater exclusively to serving/retired employees of IA&AD will be permitted to function within IA&AD premises. Such functioning shall be subject to administrative convenience, and to that no malfeasance, fraud or misdemeanor having taken place in the society.
- ii. Heads of Department in IA&AD should ensure that the Cooperative Societies do not convey the impression in any manner that they function under the aegis of the Accountant General i.e. Head of Department/Head of Offices or the office. They need to issue directions to the cooperative societies to modify the name of the cooperative society to shift the thrust from the 'Office' to 'Employees'; e.g. the current name of "AG's Office Co-operative Credit Society Ltd." should be modified as "Employees of AG's Office Co-operative Credit Society Ltd." But if membership includes those other than AG's employees, then in such cases the name of the society should exclude any reference to AG's office altogether.
- iii. The recovery of cooperative dues from the salary of the employees will be allowed only in respect of (i) Cooperative Credit & Thrift Societies and (ii) Cooperative Consumer Societies. The deduction of dues will be done by DDOs of IA&AD, strictly in accordance with Rule 79 of the Receipt and Payment Rules 1983.
- iv. Further, the deduction of cooperative society dues in such societies will be based on tripartite agreement to be executed between (i) Staff, (ii) office and (iii) concerned cooperative society. In order to ensure uniformity, a model tripartite agreement drafted by the Legal Section will be circulated shortly.

- v. No recovery (neither subscription nor any other liability) will be allowed by the DDOs in respect of dues of Cooperative Housing Societies and Cooperative Banks.
- vi. No society functioning in IA&AD premises will be permitted to operate chit funds etc.

2. All the Heads of Department in IA&AD are requested to ensure compliance of aforesaid instructions

Yours faithfully,



(V. S. Venkatamathan)
Assistant Comptroller & Auditor General (N)