

**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.

**ORGANISATION, FUNCTIONS AND DUTIES (Section 4 (b)(1):**

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

Top level	-	Director of Audit for Milk Co-operatives
Second level	-	Joint Director of Audit for Milk Co-operatives
Field level	-	Regional Deputy Director of Audit for Milk Co-operatives

Audit of Milk Cooperative societies in the following three tier system is conducted by this department.

- 1) At the State level-Tamil Nadu Co-operative Milk Producers' Federation - Apex Society.
- 2) At the District level- District Co-operative Milk Producers' Unions- 17 Central Societies.
- 3) At the Grass root level- Primary Co-operative Milk Producers' Societies and Milk Consumers Societies -11839 ( as on 31-3-2015)

In the light of powers conferred under section 80 of the Tamil Nadu Co-operative Societies Act , 1983 and under Rules 101,102 and 103 of 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 Fundamental Rules, 127 terms.
- 2) Audit under Concurrent terms and

The fees payable by the societies for audit of their accounts is collected and remitted to the Government account from time to time as per audit schedules.

## **(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/Rules are as follows:

(a) The Director is the administrative head of this Department. He is assisted by a Joint Director of Audit for Milk Co-operatives in the cadre of Joint Registrar of Co-operative Societies to oversee and monitor the functions of the Department. He is the competent authority in issuing the Audit Certificate of Tamil Nadu Co-operative Milk Producers' Federation Limited in the Apex level. The audit of all the Milk Co-operative Societies in the state are carried out under his control and supervision.

(b) The Joint Director of Audit for Milk Co-operatives of this Directorate is the competent authority in issuing the Audit Certificates of all the District Unions and those Primary Milk Co-operative societies which are having milk procurement more than 20000 litres per day.

(c) The Director is also assisted by a Deputy Director(Accounts) in the cadre Chief Accounts Officer. The Deputy Director (Accounts) performs the financial functions of the Directorate in regard to preparation of Budget Estimates and such related works, drawal of bills, disbursement, Reconciliation of Departmental figures with that of the Pay and Accounts Office and

the 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 in the cadre of Deputy Registrar of Cooperative Societies are heading the Regional offices. They are monitoring, supervising and controlling the functions of audit in their respective regions. Besides looking after the administrative functions of the officers working in their regions, they are the Pay Drawing and Disbursing Officers for the staff working under their control. They are the competent authority in issuing Audit Certificates of the Primary Milk Co-operatives which are having milk procurement of more than 500 but less than 20000 litres per day. They also assist the Joint Director for issuance of the Audit Certificates of District Unions and they themselves engage in issue of Audit Certificates with regard to Primaries. The Director is assisted by the Joint Director and the Regional Deputy Director, Chennai region in the process of issuing the Audit Certificate of Tamil Nadu Co-operative Milk Producers' Federation.

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

There are 59 posts of Assistant Directors in this Department, of which seven Superintendents are attending to the office related routines (two in the Directorate and the five regional offices), 19 Assistant Director/Auditors are auditing the accounts of Co-operative Institutions under F.R.127 terms and 33 Assistant Director/Auditors are performing the functions of Concurrent Audit.

The work of auditors under F.R.127 terms and Concurrent Audit is monitored and their performance is reviewed by the Circle Assistant Director/Auditors who issues the Audit Certificates of Primaries having procurement of milk below 500 litres per day. Under F.R.127 terms of audit, the work of audit is conducted by a group of auditors and the pay and allowances and other benefits payable to those auditors are borne completely by respective societies under audit.

(f) There are 232 posts of Senior Co-operative Auditors in this Department, of which 19 posts are allocated as Section Assistants in the Office of the Directorate and five Regional Offices. The remaining 213 Senior Co-operative Auditors are deputed to perform the audit functions in the field. Each auditor shall maintain a Register, which shows the progress of audit conducted under his charge which is supervised and monitored by the respective Regional Deputy Directors through the respective circle Assistant Directors and the auditors' principal duty is to complete the audit of Primaries as per the scheduled programme within the specified period of time.

**(g) Duties and responsibilities of Regional Deputy Directors.**

He shall be responsible for drawing up the Audit Programme of societies in his Region 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.

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

**(h) Duties and responsibilities of Assistant Directors.**

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

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

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.

He shall issue Audit Certificate of Milk Co-operatives which procures below 500 litres of Milk 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 from time to time.

The audited accounts should be thoroughly checked by the Assistant Director within five days from the date of receipt of the Final Audit Memorandum for issue of Audit Certificate.

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.

In respect of the Milk societies for which the accounts are audited by the Senior Co-operative Auditor/Junior Co-operative Auditor in his circle respective Assistant Director /Auditor shall recommend the draft report to the Regional Deputy Director of Audit for Milk Co-operatives for issue of Audit Certificate.

### **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 NDDDB 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 bulk Milk Societies, audit is conducted under F.R.127 terms. The audit of other 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 Servants 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 of audited societies 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)]**

Committees have not been constituted by this Department.

**IX DIRECTORY**

**I HEAD OFFICE**

Director of Audit for Milk Co-operatives No.212, R.K.Mutt Road, Mylapore,Chennai-04.	044-24614274
Joint Director of Audit for Milk Co-operatives, No.212, R.K.Mutt Road, Mylapore,Chennai-04.	044-24614274
Deputy Director(Accounts) No.212, R.K.Mutt Road, Mylapore,Chennai-04.	044-24614274

**II. REGIONAL LEVEL OFFICERS**

CHENNAI REGION	Regional Deputy Director of Audit for Milk Co-operatives 212, R.K.Mutt Road, Mylapore, Chennai 600 004  Ph: 044-24616766
ERODE REGION	Regional Deputy Director of Audit for Milk Co-operatives No.37. Kamarajar Veethi, Erode 638 001  Ph: 0424-2259149
MADURAI REGION	Regional Deputy Director of Audit for Milk Co-operatives Aavin Quarters Complex, Maanagiri,Sivagangai Road, Madurai 625 020  Ph: 0452-252073
SALEM REGION	Regional Deputy Director of Audit for Milk Co-operatives 5A/23, Permanar East, Mayor Nagar,Salem 636 007 Ph:0427-2414700
TRICHIRAPALLI REGION	Regional Deputy Director of Audit for Milk Co-operatives No.79, Main Street, Crawford Colony, Trichirapalli 620 012  Ph: 0431-2471926



**X REMUNERATION 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 Insurance facilities, Pension etc.

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

No Programme involving subsidies is implemented by this Department.

**XII GENRAL**

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 state of Tamil Nadu is divided into five regions with head quarters at Chennai, Salem, Erode, Trichirapalli 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)	Erode	Erode, Coimbatore, Nilgris, Dindugal and Tiruppur.
3)	Madurai	Madurai, Virudhunagar, Ramanathapuram, Sivagangai, Tirunelveli, Tuticorin and Kanyakumari.
4)	Salem	Salem, Namakkal Dharmapuri and Krishnagiri.
5)	Trichirapalli	Trichirapalli, Karur, Tanjore, Tiruvarur, Nagapattinam, Pudukkottai, Perambalur, Karur, Cuddalore Villupuram and Ariyalur.

**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, Trichirapalli Region.
Assistant Director/ Superintendent/ Assistant Public Information Officer.	

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