

No.Coop.3-12/94-A-IX
Directorate of Cooperation
Himachal Pradesh

To

All the Assistant Registrar,
Cooperative Societies in H.P.

Dated Shimla-9 the 16 May, 2016.

Subject: -

Annual Action Plan of Audit of Cooperative Societies for the year, 2015-16 to be completed during the year, 2016-17.

Memo:

The Circle-wise and quarter-wise Annual Action Plan of Audit of Cooperative Societies for the year, 2015-16 to be completed during the year 2016-17 has been compiled and enclosed for further necessary action at your end. The quarter-wise targets fixed should be achieved during the each quarter and there should be no shortfall at the end of each quarter. It may also be ensured that no Cooperative Society remains unaudited at the close of the financial year 2016-17. The monthly targets may be fixed on the basis of these quarterly targets and monthly allotment amongst the Inspector (Audit/General)/ retirees be made accordingly and monthly and quarterly progress reports be also submitted.

The Cooperative Societies which remained unaudited as on 31-03-2016 be got audited before 30th September, 2016 positively and necessary action under section 38 of the H.P. Cooperative Societies Act, 1968 may be initiated for procurement of record where the record is not available for audit purpose. The audit of Urban Cooperative Banks be completed well in time and reports be submitted to RBI Chandigarh and this Directorate before 30-06-2016.

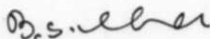
The audit reports of the Cooperative Societies falling under category of tax audit be got completed and returns duly verified by the Chartered Accountants be filed to the Income Tax Department within stipulated time to avoid penalty.

The audit of the Area Office of HIMFED working in your jurisdiction may also be got completed by 31st July, 2016 and reports be submitted to the Managing Director HIMFED Shimla-3 in the first week of August 2016, so that final balance

sheet of the H.P. State Cooperative Marketing and Consumer Federation Limited (HIMFED) is submitted to the Income Tax Department within stipulated time.

The monthly and quarterly progress reports of audit of Cooperative Societies and recovery of audit fee may be submitted immediately after the close of every month/quarter along with photo copies of the Treasury Challans. The above and other instructions issued by this Directorate may be followed strictly and copies of each instructions be provided to the Inspectors for necessary action.

The audit of the societies in arrear as on 31-03-2016 be completed on priority basis and completion report to be submitted to this office at the earliest. Keeping in view, the shortage of staff, audit may also be allotted to the retired Inspectors (Audit/General) of this department and CA's approved by this Directorate.

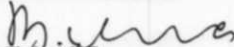


(B.S. Thakur) IAS
Registrar Cooperative Societies
Himachal Pradesh, Shimla-9.

Endst.No. As above.
Copy to:-

Dated Shimla-9, the 16 May, 2016.

1. The Additional Registrar, Cooperative Societies, Dharamsala for information and necessary action.
2. All the branch officer (Additional Registrar (Mon. /Admn.) Joint Registrar (Credit/Marketing) Deputy Registrar (Consumer/Audit) and Assistant Registrar (Audit), Directorate of Cooperation H.P. Shimla-9 for information.
3. The Deputy Registrar, Cooperative Societies, Mandi, Shimla and Dharamsala for information and necessary action.
4. The Superintendent Gr.-I, Directorate of Cooperation, Shimla-9 for information.



(B.S. Thakur) IAS
Registrar Cooperative Societies,
Himachal-Pradesh, Shimla-9.

Annual Action Plan of Audit of Cooperative Societies for the year 2015-16 to be audited during the year 2016-17.
(Circle-wise and quarter-wise)

S. No.	Name of Circle	1st quarter	2nd quarter	3rd quarter	4th quarter	Total
1	Kinnaur	23	22	25	25	95
2	Jubbol	44	67	72	43	226
3	Shivala	102	118	120	117	457
4	Solan	74	153	132	53	412
5	Sirmour	20	128	90	81	319
5	Una	92	99	96	89	376
7	Bilaspur	37	39	63	81	220
8	Hantrapur	64	107	95	100	366
9	Dehra	61	59	57	43	220
10	Nurpur	48	59	66	80	253
11	Dharamsala	54	59	70	56	239
12	Palampur	40	89	89	79	297
13	Chamba	45	91	80	49	265
14	Mandi	122	176	178	126	602
15	Kullu	111	132	174	210	627
16	Lakou-Spiti	29	51	38	14	132
17	Apex	0	6	6	0	12
	Total	966	1455	1451	1246	5118

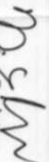
Registrar, Cooperative Societies,
Himachal Pradesh Shimla-9

M. S. D.

Annual Action Plan of Audit of Cooperative Societies for the year 2015-16 to be audited during the year 2016-17

S.No. Name of Circle Total No. of State Cooperatives partnered with State PACS other than PACS Non-State Societies Arrear as on 31-03-2016.

S.No.	Name of Circle	Total No. of Cooperatives	State partnered with State PACS	other than PACS	Non-State Societies	Arrear as on 31-03-2016.
1	Kinnaur	95	69	33	36	1
2	Jubbhal	226	123	70	53	171
3	Shimla	457	171	72	99	25
4	Solan	412	193	154	39	80
5	Sirmour	319	131	116	15	148
6	Una	376	26	26	0	2
7	Bilaspur	220	102	65	37	40
8	Hamirpur	366	17	15	2	81
9	Dehra	220	24	16	8	7
10	Nurpur	253	47	31	16	0
11	Dharamsala	239	139	114	25	0
12	Palampur	297	122	104	18	25
13	Chamba	265	165	130	35	55
14	Mandi	602	344	211	133	5
15	Kullu	627	371	109	262	95
16	Lahouli-Spiti	132	100	52	48	30
17	Apex	12	8	0	8	1
	Total	5118	2152	1318	834	766


 Registrar, Cooperative Societies,
 Himachal Pradesh Shimla-9

**Annual Action Plan of Audit of Cooperative Societies for the year, 2015-16 to be audited during the year 2016-17
(Cricewise and quarterwise)**

S.N o.	Name of Circle	1st Quarter					2nd Quarter					3rd quarter					4th quarter				
		S.P. PACS	S.P. other than PACS	Non State partnered	Total	S.P. PACS	S.P. other than PACS	Non State partnern ed	Total	S.P. PACS	S.P. other than PACS	Non State partnern ed	Total	S.P. PACS	S.P. other than PACS	Non State partnern ed	Total				
1	Kinnaur	7	9	7	23	9	7	6	22	8	10	7	25	9	10	6	25				
2	Jubbal	10	14	20	44	22	21	24	67	25	8	39	72	13	10	20	43				
3	Shimla	21	19	62	102	23	27	68	118	19	33	68	120	9	20	88	117				
4	Solan	27	5	42	74	59	18	76	153	60	8	64	132	8	8	37	53				
5	Sirmour	12	6	2	20	66	7	55	128	38	2	50	90	0	0	81	81				
6	Una	5	0	87	92	12	0	87	99	9	0	87	96	0	0	89	89				
7	Bilaspur	15	9	13	37	15	9	15	39	18	9	36	63	17	10	54	81				
8	Hamirpur	4	0	60	64	6	2	99	107	5	0	90	95	0	0	100	100				
9	Dehra	6	5	50	61	8	3	48	59	2	0	55	57	0	0	43	43				
10	Nurpur	8	3	37	48	12	7	40	59	11	6	49	66	0	0	80	80				
11	Dharamsala	25	10	19	54	45	10	4	59	40	5	25	70	4	0	52	56				
12	Palampur	16	3	21	40	30	11	48	89	31	4	54	89	27	0	52	79				
13	Chamba	15	8	22	45	47	16	28	91	42	8	30	80	26	3	20	49				
14	Mandi	46	40	36	122	75	47	54	176	90	46	42	178	0	0	126	126				
15	Kullu	30	60	21	111	40	63	29	132	39	78	57	174	0	61	149	210				
16	Labouh- Spiti	8	9	12	29	22	18	11	51	16	15	7	38	6	6	2	14				
17	Apex	0	0	0	0	0	4	2	6	0	4	2	6	0	0	0	0				
	Total	255	200	511	966	491	270	694	1455	453	236	762	1451	119	128	999	1246				

Registrar, Cooperative Societies,
 Himachal Pradesh Shimla-9
