

**Directorate of Cooperation
Himachal Pradesh**

No. Coop. 3-978/78-A-XIII

Dated Shimla-9, the 25 April, 2016

ORDER

In exercise of the powers vested in me under section 61 to 63 of the H. P. Cooperative Societies Act. 1968 (Act No. 3 of 1969) the statutory audit of the following 188 branches of the Kangra Central Cooperative Bank Ltd. Dharamsala for the year 2015-16 is allotted amongst the Chartered Accountants as under:-

S. No.	Name & Address of the C.A./ Firms	Name of the Branches Alloted
1.	M/S. Anoop Joshi & Associates, CA, Naveen Kunj, Old Chari Road, Kotwali Bazar, Dharamshala.	1. Bir 2. Chougan Bir 3. Deol 4. Sansal
2.	M/S Godara and Co. CA, SCO-4, Palika Bazar near Indira Ground, Nangal Road, Una-174303 (H.P.)	1. Paprola 2. Bajinath 3. Mahakkal 4. Chadiar
3.	M/S Garg Sweena & Associates CA, 258/9, Opp. Naresh Furniture House, Bhojpur Bazar Sunder Nagar, District Mandi, H.P. 175002.	1. Alampur 2. Bheri 3. Jaisingpur 4. Lambagaon
4.	M/S Ajay Wadhwan and Co. CA, House No.57, Housing Board Colony, Bhiuli, Mandi, H.P.	1. Upper Lambagaon 2. Thural 3. Kotlu 4. Wahe-Da-Patt
5..	M/S Rajesh Mehra and Associates, CA, Near Kailash Clinic Chanderlook Street, Chauta Bazar, Mandi H.P. 175001.	1. Pahra 2. Bhawarna 3. Thakurdwara 4.. Sulah
6.	Anil Karol & Co. CA First Floor 77 Lower Bazar Shimla-171001.	1. Dheera 2. Daroh 3. Rajpura 4. Palampur-II(S.Area)
7.	M/S Vikas Sood & Co. C.A. 154, Cheoge House Summer Hill Shimla, H.P. 171005.	1. Rakkar-Bheri 2. Palampur(M.Bazar) 3. Panchrukhi 4. Nagri
8.	M/S Dhawan & Co. CA, Basement Cozi Hom Near Chalet Day School, the Mall Shimla-171001.	1. Danoa 2. Nagrota Bagwan 3. Rajjana 4. Darang
9.	Rajeev Sood & Co. CA, 71, Middle Bazar, Shimla-171001.	1. Pathiar 2. Tang Narwana 3. Yole Camp 4. Dari
10.	M/S Abhay Aggarwal & Associates CA, 3-4, Sai Enclave, Main Bazar Rampur Bushar, District Shimla, H.P.172001.	1. Dharamshala 2. KB Dharamshala 3. MCLeodganj
11..	M/S Amit Marwaha & Co. CA, Plot No.32, Phase-2, Industrial Area, Sansarpur Terrace, Tehsil Quasba Kotla, District Kangra, H.P. 176501.	1. Ghahlian 2. Purana Kangra 3. Kangra 4. Jamanabad
12..	M/S Dogra Naresh & Associates, CA, College Road,	1. Bagli

	Kangra Tehsil & District Kangra-176001.	2.Masrer 3.Gaggal 4.Rajol
13.	M/S Sandeep Kakkar & Co. CA, Behind Toy Centre, Near Income Tax Office, Palampur, District Kangra, H.P.	1.Rait 2.Shahpur 3.Draman 4.Charri
14.	M/S VAK & Associates, CA, Village & P.O. Jassur, Tehsil Nurpur, District Kangra, H.P.	1.Kotla 2.Bhadwar 3.Chougan Nurpur 4Nurpur
15.	M/S Dhananjay Kumar Sharma, CA, Near Narda Sharda Mandir, Nagrota Bagwan, District Kangra, H.P.	1.Sadwan 2.Jassur 3.Baranda 4.Gangath
16.	M/S Bhanot Sapan & Associates, CA, Near Khadi Gram Udyog Bhawan, Nagrota Bagwan, District Kangra, H.P.	1.Jawali 2.Chalwara 3.Harsar
17.	M/S Ashish Kaundal & Associates, CA, Near Himraj Furniture, 1 st Floor Walia Building, Dharamsala Road, Ujjain Kangra-176001.	1.Kandrori 2.Indora 3.Dhangu Pir 4.Damtal
18.	M/S S.C. Dhar & Co, CA, Gurdwara Road, Dharamsala, District Kangra, H.P.	1.Thakurdwara 2.Badukhar 3.Sathana 4.Dhameta
19.	M/S. D. Gautam & Associates, CA, Krishi Bhawan, Sunny Side Solan, H.P.	1.Lohara at Fatehpur 2.Rehan 3.Makroli
20.	M/S D.V. Chawla & Co.CA, Village & P.O. Takrera Tehsil Ghumarwin Distt. Bilaspur, H.P. 174021.	1.Bankhandi 2.Haripur 3.Nagrota Surian 4.Dehra
21.	M/S. Rakesh R.S.Garg & Co. Flat No.6 Ruchika Apartments, Circular Road, Solan-173212.	1.Nehrnan Pukkar 2.Chanour 3.Dada-Siba 4.Praugpur
22.	M/S Soni & Rustogi, CA, Loktus Villa Near Nav Rattan Shimla-171002.	1.Rakkar 2.Santala 3.Jwalamukhi 4.Adhwani
23.	M/S. Puneet Kumar, CA Partner of M/S Pars & Co. Opposite Post Office Behind KCC Bank Jassur Teh.Nurpur District Kangra, H.P.	1.Majheen 2.Paisa 3.Kundian 4.Ranital
24.	M/S Wardhan Duggal & Associates C.A, 54, Housing Board Colony, Kangra H.P. 176001.	1.Bharwain 2.Chintpurni 3.Jourbar 4.Kasba Kotla
25.	M/S Guglani's & Associates, CA, Shop No.8, Dane Road, Opp. Telephone Exchange, Near Judicial	1.Sansarpur Terrace 2.Panjawar

	Complex, Dharamshala, Distt. Kangra H.P. 176215.	3.Daultpur Chowk 4.Shastrri Market Daulatpur Chkawk.
26.	M/S N.K. Bhandari, Parveen & Co. CA, Gurudwara Building, Opp. UBI, Paonta Sahib, Distt. Sirmour, H.P.	1.Mubarakpur 2.Amb 3.Gondpur Banera 4.Gagret
27.	M/S Sandeep Subhash & Associates CA, 206, Satya Shopping Complex, Nadaun Chowk, Hamirpur, H.P.	1.Raipur Maidan 2.Bangana 3.Lathiani 4.Takoli
28.	M/S V.M. Arora & Co. CA, House No.36, Housing Board Colony, Ward No.8 Naya Nagar, Nality Road Hamirpur.	1.Thana Kalan 2.Una 3.Govt. College Una 4.Regional Hospital Una
29.	M/S Sharma Rajiv & Associates CA, 19/07 Shanti Bhawan, Old Bus Stand Gandhi Chowk, Hamirpur, H.P.	1.Bhadsali 2.Santokhgarh 3.Ajouli 4.Mehatpur
30.	M/S Arun Giri & Associates, CA, Near Dev Pal Chowk, New Road, Hamirpur.	1.Tahliwal 2.Haroli 3.Dullehar 4.Dushara
31.	M/S Thakur Pooja & Co. CA, Hamir Complex, Prem Gali, Ward No.6 Hamirpur-174301.	1.Jhalera 2.Basal 3.Delahan
32.	M/S Arvind Ajay & Associates CA, 1 st Floor, Near Gandhi Chowk, Opp. United India Insurance Co. Hamirpur.	1.Hamirpur 2.Lwr Bzr Hamirpur 3.Anoo 4.Pucca Bharo
33.	M/S M.S Patyal & Co. CA, Opp. S.B.O.P. Near Gandhi Chowk Hamirpur.	1.Kale AMB 2.Didwin Tikkar 3.Lambloo 4.Ukhali
34.	M/S Kango Sanjeev & Associates CA, Opp. Head Post Office Bhota Chowk, Hamirpur	1.Bhota 2.Rangas 3.Kuthera 4.Chouri
35.	M/S Sanjay Kumar Kaushal & Co. CA, Hamirpur Road, Near Bus Stand, Nadaun, Hamirpur.	1.Naduan 2.Jalari 3.Manpur 4.Bara
36.	M/S Naveen Upadhyaya & Associates CA, Shop No.3, 1 st Floor, Jassal Market, Opposite Bachat Bhawan, Una- H.P.174303.	1.Dhaneta 2.Kangoo 3.Galore 4.Salouni
37.	M/S Sandeep Kumar Sharma & Co. CA, 19/7, Shanti Bhawan, Old Bus Stand, Gandhi Chowk Hamirpur.	1.Bani 2.Barsar 3.Bhijari 4.Chakmoh
38.	M/S Shiv Lath & Associates, CA, Opp. District Courts, House No.2, The Una Housing Cooperative Society, Basant Vihar, Near Rakkar colony Una, H.P.	1.Hareta 2.Tauni Devi 3.Samirpur 4.Patta
39.	M/S Ravi Sood & Co. CA Devi Saran Building ,82 Ganj Road Shimla-171001.	1Bhareri 2.Panjot 3.Bhoranj

40.	M/S Hari N. Associates CA, Santokhgarh Road Opp.District Courts, Una.	4.Ladrour 1.Baloh 2.Jahoo 3.Tikker Khatrain
41	M/S Nagpal Aman & Associates CA, 65-Industrial Area, Tahliwal, District Una.	1.Larjee 2.Sainj 3.Banjar 4.Ani 5.Nirmand
42.	M/S Manu Sharma & Co.CA, Ground floor, Manglani Garments, Scandal Point Palampur, Distt. Kangra-176061.	1.Jaban 2.Dalash 3.Durah 4.Bail
43.	M/S R. Vohra & Associates CA, Shanit Building, Nangal Road Una.	1.Bhunter 2.Bajoura 3.Parla Bhuntar 4.Jari
44.	M/S Doger & Co. CA 1 st Floor Opp. Panchayat Bhawan, Main Gate, Bus Stand Shimla-1.	1.Gandhi Nagar 2.Kullu 3.Raison 4.Bhutti Colony
45.	M/S Rakesh J. Arora & Co. CA, Dhauladhar Colony, near Industrial Area, Nagrota Bagwan, The. & Dikstrick Kangra-176047.	1.Manali 2.Larankelo 3.Sajla at Khakhnal 4.Katrian
46.	M/S R.P. & Company, CA, Adhunik Readymade Building, Makin Chowk, Kotwali Bazar, Dharamsala-176215.	1.Sissu 2.Kelong 3.Shansha 4.Udaipur 5.Kaza
47.	M/S Vijay Kumar Sharma & Associates, CA, Shree Chanunda Accounting & Taxation Services(Near Shree Hanuman Mandir) Nagrota Bagwan Distt. Kangra , H.P. 176047.	1.Ganoh 2.Raja-ka-Talab 3.Bharmar 4.Labh
48.	M/S Aaryaa & Associates, CA Plot No.53 Industrial Area(DIC) Baddi District Solan, H.P. 173205.	1.Sujanpur Tira 2.Bir Bhagerha 3.Bhaeth

All the Chartered Accountants are directed to see that while conducting the audit for the year 2015-16 the following instructions be strictly complied with:-

1. The Audit should be conducted thoroughly and scrupulously in terms of provisions of the ibid section of the H.P. Cooperative Societies Act and Rules 85 of the H.P. Cooperative Societies Rules 1971. The Audit should be completed before 30-06-2016 and the Auditor shall submit their complete Audit Report on Long Form Audit Report (LFAR) in duplicate supported by lists and detailed commented auditor's report.
2. The Balances of the Balance sheet as on 31-03-2016 should be supported with lists and each head of Balance sheet be commented thereupon.
3. The Bank is directed to supply the check list and copy of last Statutory Audit Report and compliance to all the Chartered Accountants. The CA's are directed to ensure that all points given in the checklist are adhered to in audit.
4. The tax audit under Income Tax Act 1961 is also to be conducted and all required statements may be submitted on the prescribed proforma in respect of each branch to the Head Office before 31-08-2016.
5. It is further directed that exhaustive observations in each and every aspect pertaining to the working system of the branches in a separate note along with copy of balance sheet, Profit & Loss Account and

classification of Assets under N.P.A. be checked exhaustively and MOC's be highlighted and incorporated in the balance sheet, The relevant statements be attached with the report

The following shall be the fee structure for the current year (i.e. for the audit year, 2015-16) on the basis of the criteria of quantum of advances in particular branch excluding institutional advances.

Sr.No.	Quantum of advances	Fees Structure	Remarks
1.	Upto 3 Crores	Rs. 14,000/-+ Service tax	
2.	Above Rs 3 Crores to Rs. 10 Crores	Rs. 19,600/-+ Service tax	
3.	Above Rs 10 Crores to Rs. 30 Crores	Rs. 24,500/-+ Service tax	
4.	Above Rs 30 Crores	Rs. 28,000/-+ Service tax	

Fee structure for Audit of the H.Q.

1.	The H.P.State Coopeative Bank Ltd.	210000.00
2.	The Kangra Central Cooperative Bank Ltd.	210000.00
3.	The Jogindra Central Coopeative Bank Ltd.	105000.00
4.	The Agriculture & Rural Development Bank Ltd.	105000.00

The T. A./D. A. and halting charges will remain unchanged. In additiona to above, service tax as admissible under the relevant Rule shall also be borne by the respective Banks/Institutions.

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

Endst: As Above

dated Shimla -9

25 April 2016.

Copy to:

1. The Managing Director The Kangra Central Cooperative Bank Ltd. Dharamsala with reference to her office letter No. (I & A) 16510 dated 18th January,2016 with the request to communicate the order of allotments to all the C.A.s and branch Managers with checklist for audit at the earliest to facilitate early completion of audit with in stipulated period. Before releasing the fees the audit report so received be scrutinized at H.O. level as per the checklist and other instructions issued to conduct the audit.
2. The Deputy Registrar Cooperative Societies, Dharamshala for information.
3. The Assistant Registrar Cooperative Societies Dharamsala, District Kangra for information.
4. All the above Chartered Accountants through Managing Director the Kangra Central Cooperative Bank Ltd. Dharamsala for immediate compliance.

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