

Directorate of Cooperation
Himachal Pradesh

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

Dated Shimla-9, the 9 April, 2015

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 2014-15 is allotted amongst the Chartered Accountants as under:-

S. No.	Name & Address of the C.A./ Firms	Name of the Branches Allotted
1.	Anil Karol & Co. CA First Floor 77 Lower Bazar Shimla-171001.	1. Bir 2. Chougan Bir 3. Deol 4. Sansal
2.	M/S Vikas Sood & Co. C.A. 154, Cheoge House Summer Hill Shimla, H.P. 171005.	1. Paprola 2. Baijnath 3. Mahakkal 4. Chadiar
3.	M/S Dhawan & Co. CA, Basement Cozi Hom Near Chalet Day School, the Mall Shimla-171001.	1. Jaisingpur 2. Lambagaon 3. Upper Lambagaon 4. Rakkar-Bheri
4.	Rajeev Sood & Co. CA, 71, Middle Bazar, Shimla-171001.	1. Kotlu 2. Pahra 3. Wahe-Da-Patt 4. Bhawarna
5..	M/S Abhay Aggarwal & Associates CA, 3-4, Sai Enclave, Main Bazar Rampur Bushar, District Shimla, H.P. 172001.	1. Thakurdwara 2. Sulah 3. Dheera 4. Daroh
6.	M/S Ravi Sood & Co. CA, Devi Saran Building, 82 Ganj Road, Shimla-171001.	1. Thural 2. Alampur 3. Bheri 4. Rajpura
7.	M/S Rajesh Mehra and Associates, CA, Near Kailash Clinic Chanderlook Street, Chauta Bazar, Mandi H.P. 175001.	1. Palampur-II (S.Area) 2. Palampur (M.Bazar) 3. Panchrukhi 4. Nagri
8.	M/S Ajay Wadhwan and Co. CA, House No.57, Housing Board Colony, Bhiuli, Mandi, H.P.	1. Danoa 2. Nagrota Bagwan 3. Rajiana 4. Darang
9.	M/S Garg Sweena & Associates CA, 258/9, Opp. Naresh Furniture House, Bhojpur Bazar Sunder Nagar, District Mandi, H.P. 175002.	1. Pathiar 2. Sri Chamunda 3. Tang Narwana 4. Yole Camp
10.	M/S Godara and Co. CA, SCO-4, Palika Bazar near Indira Ground, Nangal Road, Una-174303 (H.P.)	1. Dari 2. Dharamshala 3. KB Dharamshala 4. MC Leodganj
11..	M/S. Anoop Joshi & Associates, CA, Naveen Kunj, Old Chari Road, Kotwali Bazar, Dharamshala.	1. Ghahlian 2. Purana Kangra 3. Kangra 4. Jamanabad 5. Bagli 6. Gaggal

12..	M/S D.V. Chawla & Co.CA, Village & P.O. Takrera Tehsil Ghumarwin Distt. Bilaspur, H.P. 174021.	<ol style="list-style-type: none"> 1. Rajol 2. Rait 3. Shahpur 4. Draman 5. Charri 	
13.	M/S. D. Gautam & Associates, CA, Krishi Bhawan, Sunny Side Solan, H.P.	<ol style="list-style-type: none"> 1. Kotla 2. Bhadwar 3. Chougan Nurpur 4. Nurpur 	
14..	M/S. Rakesh R.S.Garg & Co. Flat No.6 Ruchika Apartments, Circular Road, Solan-173212.	<ol style="list-style-type: none"> 1. Sadwan 2. Jassur 3. Baranda 4. Gangath 	
15.	M/S Soni & Rustogi, CA. Soni & Rastogi CA, Loktus Villa Near Nav Rattan Shimla-171002.	<ol style="list-style-type: none"> 1. Ganoh 2. Raja-Ka-Talab 3. Bharmar 4. Labh 	
16.	M/S. Puneet Kumar, CA Partner of M/S Pars & Co. Opposite Post Office Behind KCC Bank Jassur Teh.Nurpur District Kangra, H.P.	<ol style="list-style-type: none"> 1. Jawali 2. Chalwara 3. Harsar 	
17.	M/S Wardhan Duggal & Associates C.A, 54, Housing Board Colony, Kangra H.P. 176001.	<ol style="list-style-type: none"> 1. Kandrori 2. Indora 3. Dhangu Pir 4. Damtal 	
18.	M/S Guglani's & Associates, CA, Shop No.8, Dane Road, Opp. Telephone Exchange, Near Judicial Complex, Dharamshala, Distt. Kangra H.P. 176215.	<ol style="list-style-type: none"> 1. Thakurdwara 2. Badukhar 3. Sathana 4. Dhameta 	
19.	M/S N.K. Bhandari, Parveen & Co. CA, Gurudwara Building, Opp. UBI, Paonta Sahib, Distt. Sirmour, H.P.	<ol style="list-style-type: none"> 1. Lohara at Fatehpur 2. Rehan 3. Makroli 	
20.	M/S S.C. Dhar & Co, CA, Gurdwara Road, Dharamsala, District Kangra, H.P.	<ol style="list-style-type: none"> 1. Bankhandi 2. Hariapur 3. Nagrota Surian 4. Dehra 	
21.	M/S Ashish Kaundal & Associates, CA, Near Himraj Furniture, 1 st Floor Walia Building, Dharamsala Road, Ujjain Kangra-176001.	<ol style="list-style-type: none"> 1. Nehran Pukkar 2. Chanour 3. Dada-Siba 4. Praugpur 	
22.	M/S Bhanot Sapan & Associates, CA, Near Khadi Gram Udyog Bhawan, Nagrota Bagwan, District Kangra, H.P.	<ol style="list-style-type: none"> 1. Rakkar 2. Santala 3. Jwalamukhi 4. Adhwani 	
23.	M/S Dhananjay Kumar Sharma, CA, Near Narda Sharda Mandir, Nagrota Bagwan, District Kangra, H.P.	<ol style="list-style-type: none"> 1. Majheen 2. Paisa 3. Kundian 	
24.	M/S VAK & Associates, CA, Village & P.O. Jassur, Tehsil Nurpur, District Kangra, H.P.	<ol style="list-style-type: none"> 1. Bharwain 2. Chintpurni 3. Jourbar 4. Kasba Kotla 	
25.	M/S Sandeep Kakkar & Co. CA, Behind Toy Centre, Near Income Tax Office, Palampur, District Kangra, H.P.	<ol style="list-style-type: none"> 1. Sansarpur Terrace 2. Panjavar 3. Daultpur Chowk 4. Shastri Market Chkawk. 	Daulatpur
26.	M/S Dogra Naresh & Associates, CA, College Road, Kangra Tehsil & District Kangra-176001.	<ol style="list-style-type: none"> 1. Mubarakpur 2. Amb 3. Gondhpur Banera 4. Gagret 	

27.	M/S R.P. & Company, CA, Adhunik Readymade Building, Makin Chowk, Kotwali Bazar, Dharamsala-176215.	<ol style="list-style-type: none">1. Raipur Maidan2. Bangana3. Lathiani4. Takoli
28.	M/S Rakesh J. Arora & Co. CA, Dhauladhar Colony, near Industrial Area, Nagrota Bagwan, The. & Dikstric Kangra-176047.	<ol style="list-style-type: none">1. Thana Kalan2. Una3. Govt. College Una4. Regional Hospital Una
29.	M/S Surender Kapoor & Co. CA, Kapoor Niwas, Village & P.O.Malahat, Nangal Road, Una-174303.	<ol style="list-style-type: none">1. Bhadsali2. Santokhgarh3. Ajouli4. Mehatpur
30.	M/S R. Vohra & Associates CA, Shanit Building, Nangal Road Una.	<ol style="list-style-type: none">1. Tahliwal2. Haroli3. Dullehar4. Dushara
31.	M/S Manu Sharma & Co.CA, Ground floor, Manglani Garments, Scandal Point Palampur, Distt. Kangra-176061.	<ol style="list-style-type: none">1. Jhalera2. Basal3. Delahan
32.	M/S Nagpal Aman & Associates CA, 65-Industrial Area, Tahliwal, District Una.	<ol style="list-style-type: none">1. Hamirpur2. Lwr Bzr Hamirpur3. Anoo4. Pucca Bharo
33.	M/S Hari N. Associates CA, Santokhgarh Road Opp.District Courts, Una.	<ol style="list-style-type: none">1. Kale AMB2. Didwin Tikkar3. Lambloo4. Bhota
34.	M/S Amit Marwaha & Co. CA, Plot No.32, Phase-2, Industrial Area, Sansarpur Terrace, Tehsil Quasba Kotla, District Kangra, H.P. 176501.	<ol style="list-style-type: none">1. Rangas2. Kuthera3. Sujanpur Tira4. Bir Bhagerha5. Bhaletth
35.	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.	<ol style="list-style-type: none">1. Naduan2. Jalari3. Manpur4. Bara
36.	M/S Sandeep Kumar Sharma & Co. CA, 19/7, Shanti Bhawan, Old Bus Stand, Gandhi Chowk Hamirpur.	<ol style="list-style-type: none">1. Dhaneta2. Kangoo3. Galore4. Salouni
37.	M/S Naveen Upadhya & Associates CA, Shop No.3, 1 st Floor, Jassal Market, Opposite Bachat Bhawan, Una-H.P.174303.	<ol style="list-style-type: none">1. Bani2. Barsar3. Bhijari4. Chakmoh5. Hareta
38.	M/S Sanjay Kumar Kaushal & C0. CA, Hamirpur Road, Near Bus Stand, Nadaun, Hamirpur.	<ol style="list-style-type: none">1. Chouri2. Tauni Devi3. Awah Devi4. Samirpur
39.	M/S Arun Giri & Associates, CA, Near Dev Pal Chowk, New Road, Hamirpur.	<ol style="list-style-type: none">1. Patta2. Bhareri3. Panjot4. Bhoranj
40.	M/S Sharma Rajiv & Associates CA, 19/07 Shanti Bhawan, Old Bus Stand Gandhi Chowk, Hamirpur, H.P.	<ol style="list-style-type: none">1. Ladrou2. Ukhal3. Baloh4. Jahoo5. Tikker Khattrain

41	M/S V.M. Arora & Co. CA, House Nko.36, Housing Board-Colony, Ward No.8 Naya Nagar, Nality Road Hamirpur.	<ol style="list-style-type: none"> 1. Larjee 2. Sainj 3. Banjar 4. Ani 5. Nirmand
42.	M/S Kango Sanjeev & Associates CA, Opp. Head Post Office Bhota Chowk, Hamirpur	<ol style="list-style-type: none"> 1. Jaban 2. Dalash 3. Durah 4. Bail
43.	M/S M.S Patyal & Co. CA, Opp. S.B.O.P. Near Gandhi Chowk Hamirpur.	<ol style="list-style-type: none"> 1. Bhunter 2. Bajoura 3. Parla Bhuntar 4. Bhutti Colony
44.	M/S Arvind Ajay & Associates CA, 1 st Floor, Near Gandhi Chowk, Opp. United India Insurance Co. Hamirpur.	<ol style="list-style-type: none"> 1. Gandhi Nagar 2. Kullu 3. Raison 4. Katrian
45.	M/S Thakur Pooja & Co. CA, Hamir Complex, Prem Gali, Ward No.6 Hamirpur-174301.	<ol style="list-style-type: none"> 1. Manali 2. Larankelo 3. Sajla at Khakhnal 4. Jarki
46.	M/S Sandeep Subhash & Associates CA, 206, Satya Shopping Complex, Nadaun Chowk, Hamirpur, H.P.	<ol style="list-style-type: none"> 1. Sissu 2. Kelong 3. Shansha 4. Udaipur 5. Kaza

All the Chartered Accountants are directed to see that while conducting the audit for the year 2014-15 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 30-06-2015 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 31-03-2015 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 31-08-2015.
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

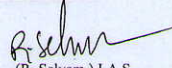
The following shall be the fee structure for the current year (i.e. for the audit year, 2014-15) on the basis of the criteria of quantum of advances in particular branch excluding institutional advances.

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.O.

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

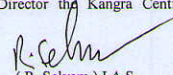
The T. A./D. A. and halting charges will remain unchanged. In addition to above, service tax as admissible under the relevant Rule shall also be borne by the respective Banks/Institutions.


 (R. Selvam) I.A.S
 Registrar, Cooperative Societies,
 Himachal Pradesh Shimla-9

dated Shimla -9 9 April 2015.

Endst: As Above
Copy to:

- The Managing Director The Kangra Central Cooperative Bank Ltd. Dharamsala with reference to her office letter No. (I & A) F 17904 dated 28th February,2015 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.
- The Deputy Registrar Cooperative Societies, Dharamsala for information.
- The Assistant Registrar Cooperative Societies Dharamsala, District Kangra for information.
- All the above Chartered Accountants through Managing Director the Kangra Central Cooperative Bank Ltd. Dharamsala for immediate compliance.


 (R. Selvam) I.A.S.
 Registrar, Cooperative Societies,
 Himachal Pradesh Shimla-9