

**Directorate of Cooperation  
Himachal Pradesh**

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

Dated Shimla-9, the 18<sup>th</sup> March, 2019

**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 30 branches of the Jogindra Central Cooperative Bank Ltd. Solan for the year 2018-19 is allotted amongst the Chartered Accountants as under:-

S. No.	Name & Address of the C.A./ Firms	Name of the Branches Allotted
1.	M/S Sanjay Ram & Co. Plot No. 67, Taksh Complex, Opposite Post Office, Second Floor, Sector-1, Parwanoo, Distt. Solan -173220	1.Arki 2.Sewra Chandi 3.Darlaghat 4. Mangoo 5. Bhararighat
2.	M/S Tilak Varun & Associates C.A. 108-109 B, City Centre Plaza, Near District Court Solan, Distt. & Tehsil Solan, H.P.173212.	1.Nauni 2.Mashiwar 3. Shamti 4. Solan 5. Kandaghat 6. Chail
3.	M/S Sri Prakash & Co. C.A. Near Laaj Dharam Kanta, SCO-9, 1 <sup>st</sup> Floor, Gupta Complex, Sai Road, Baddi, Tehsil Baddi, Distt. Solan (H.P.) 173205	1.Baddi 2.Manpura 3.Nalagarh 4. Parwanoo 5. Garkhal 6. Barotiwala
4.	M/S Mahesh Arora & Associates, C.A. Flat No.2, Ruchika Apartments-I, Circular Road, Solan-173212	1.Baroon 2.Bagheri 3.Ramshehar
5.	M/S Rahul Mittal & Associates C.A. Punj Building Panipat House Kasauli Road Sector-2 Parwanoo 173220 District Solan, H.P.	1.Dharampur 2. Chandi 3. Subathu
6.	M/S Samkria & Company Platinum Mall Sugandha Apartments, Saproon, Solan (H.P.) -173211.	1.Shalaghat 2.Syrighat 3.kunihar
7.	M/S Ruchi Chaudhary & Co., Near Laj Dharam Kanta, SCO-5, 1 <sup>st</sup> Floor, Gupta Complex, Sai Road, Baddi, Distt. Solan-173205	1. Diggal 2. Soban Majra 3. Purana Bazar Nalagarh 4. Dabhota

All the Chartered Accountants are directed to see that while conducting the audit for the year 2018-19 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 30-05-2019 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 31-03-2019 should be supported with lists and each head of Balance sheet be commented thereupon.

The Bank is directed to supply the check list and copy of last Statutory Audit Report and compliance to all the Chartered Accountants. The CAs 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 30-05-2019.
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.
6. It is also intimated that if the Audit Note is not submitted by the Chartered Accountants within stipulated period, the audit fees may be reduced and in future the name of their Firm may not be considered for audit.

The following shall be the fee structure for the current year ( i.e. for the audit year 2018-19) 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. 15,400/-+ GST	
2.	Above Rs 3 Crores to Rs. 10 Crores	Rs. 21,560/-+ GST	
3.	Above Rs 10 Crores to Rs. 30 Crores	Rs. 26,950/-+ GST	
4.	Above Rs 30 Crores	Rs. 30,800/-+ GST	

**Fee structure for Audit of the H.O.**

1.	The H.P.State Coopeative Bank Ltd.	231000.00+GST
2.	The Kangra Central Cooperative Bank Ltd.	231000.00+GST
3.	The Jogindra Central Coopeative Bank Ltd.	115500.00+GST

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

( Dr. Ajay Sharma ) I.A.S.  
Registrar Cooperative Societies  
Himachal Pradesh Shimla-9

dated Shimla -9 18<sup>th</sup> March 2019.

Endst: As Above

Copy to:

1. The Managing Director The Jogindera Central Cooperative Bank Ltd. Solan with reference to his office letter No. 12347 dated 21-02-2019 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 (Eastern Division) Shimla-9 for information.
3. The Assistant Registrar Cooperative Societies Solan District Solan for information.
4. All the above Chartered Accountants through Managing Director the Jogindra Central Cooperative Bank Ltd. Solan for immediate compliance.
5. Computer Section of this Directorate with the direction to upload the allotment order in the Deptt. Website.

( Dr. Ajay Sharma ) I.A.S.  
Registrar Cooperative Societies  
Himachal Pradesh Shimla-9.