

**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 190 branches of the H.P. State Cooperative Bank Ltd. Shimla for the year 2014-15 is allotted amongst the Chartered Accountants/Firms as under:-

S. No.	Name & Address of the C.A./ Firms	Name of the Branches Alloted
1.	M/S Mahajan Parshad & Co. Green House, Vikas Nagar Shimla-9.	1. Dhalli 2. Suni 3. Sanjauli 4. Chhota Shimla 5. H.P.Sectt.
2.	M/S I.P. Tuli & Associates C. A. 62, the Mall Shimla-171001.	1. Kasumpti 3. Khalini 4. Bus Stand Shimla 5. Boileauganj
3.	M/S Mukesh K Sharma & Associates. C.A, 118,B No.10 SDACComplex, Kasumpti, Shimla-9.	1. Totu 2. Shoghi 3. Ghanathi 4. Koti 5. Theog
4.	M/S Soni Gulati & CO. C.A. Roshan Leela, Khasra No.174/2, Near Govt. School Mehli, P.O. Kasumpti District Shimla.	1. Shillaroo 2. Narkanda 3. Kumarsain 4. Shiwan 5. Prem Nagar
5.	M/S Anil K. Sood & CO.C.A. U/F -56, Lowar Bazar Shimla	1. Fagu 2. Thanedhar 3. Khaneti Sadoch 4. Dalan
6.	M/S Anurag Sharma & Co. CA 20 Lakkar Bazar Shimla-1	1. Kholighat 2. Nankhari 3. Kharahan 4. Nogli 5. Taklech
7.	M/S Ravinder Gumra & Associates CA, N.H. 21 Sainik Chowk, Near Fruit Growers Association Bhuntar, District Kullu, H.P.	1. Rampur 2. Jhakhri 3. Jeori 4. Sarahan Bushahar
8.	M/S Lamba Vij & Co. CA Woodland House New Land Estate Circular Road Shimla.	1. Kotkhai 2. Kiari 3. Deorikhaneti 4. Pragati Nagar 5. Khaltunala
9.	M/S Vipul Sood & Co.CA, Saraswati Bhawan, North Oak, Sanjauli Shimla.	1. Chamain 2. Ratnari 3. Kupvi 4. Maroag
10.	M/S Akram Naresh & Co. CA, 30-A, Main Market, Bilaspur, H.P.	1. Deha 2. Chopal 3. Nerwa 4. Bharanoo

		5. Jhiknipul
11.	M/S K. Sandhu & Co. CA 49/50 Alley No. 8 Middle Bazar Shimla.	1. Kharapathae 2. Batargalu 3. Jubbal 4. Sarswatinagar 5. Sharountha 6. Tikkar 7. Deoli
12.	M/S Pankaj Rattan & Co. CA Thakur Niwas Near Aptech Lakkar Bazar Shimla.	1. Dodra Kaware 2. Bachhunch 3. Chirgaon 4. Jangla 5. Rohru
13.	M/S Inder Raj & Associates CA, N.H.-21, Pirdi Mohal Kullu-175126	1. Swarghat 2 Sh. Naina Devi Ji 3. Bassi 4. Namhol 5. Jukhala
14.	M/S Shiv K. Garg & Associates CA, 289/8, Bara Chowk, Nahan, District Sirmour, H.P.	1. Beri 2. Barmana 3. Malokhar 4. Harmora 5. Bilaspur
15.	M/S Rajindra Ravi & Harish CA 77/1 The Mall Shimla-1	1. Lakhapur 2. Kandraur 3. Ghumarwin 4. Kalari 5. Dadhol
16.	M/S Sumit Aggarwal & Associates CA, Near Post Office kala-Amb, District Sirmour, H.P.	1. Dangar 2. Bharari 3. Trifalghat 4. Kuthera 5. Bum 6. Hatwar
17.	M/S Singal Kalia & Co. CA 236/10 Tarna Hills Mandi-175001	1. Gehrwin 2. Jhandutta 3. Jejwin 4. Berthin 5. Guhamohra 6. Shahtalai
18.	M/S Doger & Co. CA 1 st Floor Opp. Panchayat Bhawan, Main Gate, Bus Stand Shimla-1.	1. Dehar 2. Chatrokhri 3. Sunder Nagar 4. BSL Colony S/ nagar 5. Main Branch the Mall Shimla.
19.	M/S H.S. Thakur & Associate CA 269/13 Soli Khud. Mandi.	1 Bhambla 2. Baldwara 3. Samaila 4. Sarkaghat 5. Tihra 6. Awah Devi
20.	M/S Rajesh Ramesh & Associates CA Ghumarwin Near Bachat Bhawan Ghumarwin, Distt. Bilaspur.	1. Sajaopiulu 2. Longini 3. Dharampur 4. Marhi 5. Sandhole

21.	M/S Jagdish Grower & Associates CA Mohalla Charpat Chamba 176310.	1. Mandi 2. Saulikhad 3. Koti 4. Rewalsar 5. Chandesh 6. Bhadarwar
22.	M/S Sukhbir Singh & Associates CA, Ratti Road, Ner Chowk District Mandi.	1. Pandoh 2. Takoli 3. Nagwain 4. Balichowki
23.	M/S SARC & Associates CA, B.O. Plot No.6, Opp. Vipashaa Sadan Buili Mandi- H.P.	1. Gohar 2. Chailchowk 3. Bagsaid 4. Thunag 5. Janjehli 6. Bagachanogi
24.	M/S Pawan C. Sharma CA, Village & P.O Nanawan Tehsil Ghumarwin, District Bilaspur, H.P.	1. Churag 2. Karsog 3. Seribanglow 4. Chhatri
25.	M/S Ashish Mahajan & Associates CA, Adjoining Tarna Stairs, Opp. Indira Market Mandi.	1. Kunnu 2. Barot 3. Joginder Nagar 4. B/Stand J/Nagar 5. Makreri
26.	M/S K.N. Chandla & Co. CA, 169, Block No.6, SDA Complex, Kasumpti Shimla-9.	1. Garola 2. Holi 3. Bharmour 4. Surgani 5. Salooni
27.	M/S Jitendra Manoj & Associates CA Akash Kunj Bhawan Opposite New Fruit Mandi Kamla Nagar Sanjauli-Shimla 171006.	1. Chamba 2. Bathri 3. Banikhet 4. Dalhousie 5. Nainikhad
28.	M/S D.L. Duggal & Co. CA Block No.16-C Flat No.4 Vikas Nagar Shimla-9.	1. Hatli 2. Dhulara 3. Sihunta 4. Tundi 5. Chowari 6. Kakira
29.	M/S Rajesh Paras & Associates CA 4 Raj Deep Apartments Strawberry Chotta Shimla.	1. Bhaba Nagar 2. Nichar 3. Katgaon
30.	M/S M. Khera & Associates CA, 1, Prime Rose, near Panchayat Bhawan Shimla-1	1. Tapri 2. Sangla 3. Powari
31.	M/S Sood Ajay & Co. CA, Shandil Niwas, Hospital Road, Solan.	1. Recong Peo 2. Kalpa 3. Pangi
32.	M/S Yogesh Verma & Co. CA, Sood Complex, Top Floor, Below BCS New Shimla-171009.	1. Akpa 2. Moorang 3. Spillow 4. Giabong 5. Pooh

33.	M/S Rajesh Saxena & Co. CA, Jai Devi Cottage, Near Junior Auckland School, Lakkar Bazar, Shimla-171001.	1. Yashwant Nagar 2. Rajgarh 3. Nohradhar 4. Habban
34.	M/S R.Ahuja & Associates CA, SCO-3, 2 nd Floor, Kasauli Road, Sector-2, Parwanoo, District Solan-173229.	1. Kheri 2. Lancheta 3. Sarahan(Sirmour) 4. Narag
35.	M/S Samkria & Co. CA, Platinum Mall Sugandha Apartments, Saproon, Solan, H.P.173211.	1. Jamta 2. Dadahu 3. Sangrah
36.	M/S Umesh Dada & Co. CA C/O Achal Dev Sharma,92/10, Devi Nagar Ponta Sahib, District Sirmour, H.P.	1. Nahan 2. K.T.Nahan 3. D.C.Office Nahan 4. Kala Amb 5. Poanta Sahib
37.	M/S A. Singhi & Associates CA, C/o Rai Chand & Bros. 19/1 Ganj Road Shimla-1.	1. Dhaula Kuan 2. Majra 3. Badri Nagar 4. Trilokpur 5. Salwala Puruwala
38.	M/S R.K. Kaushal & Co. CA, 7-Top Floor, Aroma Hotel Below High Court, Shimla-1.	1. Sataun 2. Kamrau 3. Shillai 4. Nainidhar 5. Rohnat
39.	M/S Babbar & Co.CA, Kasuli Road, Sector-2, Parwanoo, District Solan, H.P.	1. Chauntra 2. Ladbarhol 3. Tissa 4. Bhanjrraru
40.	M/S Anil K. Sandal & Co.CA, 6A, Industrial Area, Kala-Amb District Sirmour, H.P. 173030.	1. Dhanotu 2. Nerchowk 3. Rajgarh (Mandi)

All the Auditors (Chartered Accountants) are directed to see that while conducting the audit for the year, 2014-15 the following instructions be strictly complied with:-

- i) The audit should be conducted thoroughly and scrupulously in terms of provisions of the ibid section of the H.P. Cooperative Societies Act & Rules 85 of the H.P. Cooperative Societies Rule, 1971. The audit should be completed before 30.06.2015 and shall submit their complete audit report on (LFAR) in duplicate supported by lists and detailed commented auditors report.
- ii) The balances of balance sheet as on 31-03-2015 should be supported with lists and each head of Balance sheet be commented thereupon.
- iii) The Administrative and Management part should also be audited with detailed comments wherever required.
- iv) The Bank is directed to supply the check list and copy of last statutory audit to all the auditors/ Chartered Accountants .The CA's are directed to ensure that all points given in the checklist are adhered to in audit.
- v) The tax audit under the 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.
- vi) It is further directed that exhaustive observations in each and every aspects pertaining to the working system of the branches in a separate note in addition to the LFAR proforma of audit report certified copies of the

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balance sheet, profit and loss account, classification of assets under NPA norms and other relevant statements attached with the report.

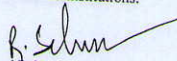
The following shall be the fee structure for the current year (i.e. for the audit year, 2014-15) on the basis of the criteria of quantum of advances in particular branch excluding institutional advances.

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 Cooperative 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.

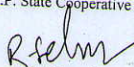
Dated: Shimla-9, 9 April, 2015.

Endst. No. As Above

Copy to:

1. The Managing Director, the H.P. State Cooperative bank Ltd the Mall Shimla w.r.t. his letter No.SICB/HO/BRCTL/480/29732/2014-15 dated 16-03-2015 with the request to communicate the order of allotment to all the Chartered Accountants / Internal Auditors Banks and branch managers with check list for audit at the earliest to facilitate early completion of audit within stipulated period. The audit reports so received be got scrutinized from the Central Auditor/Audit Committee of the Bank and the effect of MOC'S be incorporated in the final balance sheet.

2. All the Chartered Accountants through the Managing Director the H.P. State Cooperative Bank Ltd. The Mall Shimla for information and immediate compliance


(R.Selvam) I.A.S.

Registrar Cooperative Societies
Himachal Pradesh Shimla-9.