

Directorate of Cooperation
Himachal Pradesh

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

Dated Shimla-9, the 04 April, 2018

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 211 branches of the Kangra Central Cooperative Bank Ltd. Dharamsala for the year 2017-18 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. Dharamshala 2. KB Dharamshala 3. Mcleodganj 4. Dari 5. Yole Camp
2.	M/S Godara and Co. CA, SCO-4, Palika Bazar near Indira Ground, Nangal Road, Una-174303 (H.P.)	1. Bharwain 2. Chintpurni 3. Panjavar 4. Dhushara
3.	M/S Garg Sweena & Associates CA, 258/9, Opp.Naresh Furniture House, Bhojpur Bazar Sunder Nagar, District Mandi, H.P. 175002.	1. Naggar 2. Manali 3. Larankelo 4. Sajla at Khakhnal
4.	M/S Ajay Wardhan and Co. CA, House No.57, Housing Board Colony, Bhiuli, Mandi, H.P.	1. Gandhi Nagar 2. Kullu 3. Raison 4. Katrain
5.	M/S Rajesh Mehra and Associates, CA, Near Kailash Clinic Chanderlook Street, Chauta Bazar, Mandi H.P. 175001.	1. Ani 2. Nirmand 3. Dalash 4. Jaban
6.	M/S Anil Karol & Co.CA First Floor 77 Lower Bazar Shimla-171001.	1. Bhutti Colony 2. Bhutti (Lag Valley) 3. Bail 4. Durah 5. Brow
7.	M/S Vikas Sood & Co. C.A. 154, Cheoge House Summer Hill Shimla. H.P. 171005.	1. Thakurdwara 2. Rajpura 3. Palampur-II (S.Area)
8.	M/S Doger & Co. CA 1 st Floor Opp. Panchayat Bhawan, Main Gate, Bus Stand Shimla-1.	1. Udaipur 2. Kaza 3. Tabo 4. Sissu 5. Keylong 6. Sansha
9.	M/S Rajeev Sood & Co. CA, 71, Middle Bazar, Shimla-171001.	1. Bajoura 2. Jari 3. Gushani 4. Garsa
10.	M/S Abhay Aggarwal & Associates CA, 3-4,Sai Enclave, Main Bazar Rampur Bushar, District Shimla, H.P.172001.	1. Palampur (M.Bazar) 2. Nagri

11..	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. Tauni Devi 2. Samirpur 3. Bhareri 4. Panjot
12..	M/S Dogra Naresh & Associates, CA, College Road, Kangra Tehsil & District Kangra-176001.	<ol style="list-style-type: none"> 1. Kotla 2. Bhadwar 3. Chaugan Nurpur 4. Baranda
13.	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. Pahra 2. Bhawarna 3. Daroh 4. Sulah
14.	M/S VAK & Associates, CA, Village & P.O. Jassur, Tehsil Nurpur, District Kangra, H.P.	<ol style="list-style-type: none"> 1. Bijhari 2. Chakmoh 3. Hareta 4. Rangas
15.	M/S Dhananjay Kumar Sharma, CA, Near Narda Sharda Mandir, Nagrota Bagwan, District Kangra, H.P.	<ol style="list-style-type: none"> 1. Danoa 2. Nagrota bagwan 3. Sri Chamunda 4. Drang
16.	M/S Bhanot Sapan & Associates, CA, Near Khadi Gram Udyog Bhawan, Nagrota Bagwan, District Kangra, H.P.	<ol style="list-style-type: none"> 1. Rajiana 2. Pathiar 3. Tang Narwana
17.	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. Masrer 2. Purana Kangra 3. Kangra 4. Zamanabad
18.	M/S S.C. Dhar & Co, CA, Gurdwara Road, Dharamsala, District Kangra, H.P.	<ol style="list-style-type: none"> 1. Ghahlian 2. Bagli 3. Gaggal 4. Salol
19.	M/S. D. Gautam & Associates, CA, Krishi Bhawan, Sunny Side Solan, H.P.	<ol style="list-style-type: none"> 1. Garh Jamula 2. Dheera 3. Rajol 4. Rait
20.	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. Daulatpur Chowk 2. Shastri Market Daulatpur Chowk 3. Gondpur Banera 4. Mubarakpur
21.	M/S. Rakesh R.S.Garg & Co. Flat No.6 Ruchika Apartments, Circular Road, Solan-173212.	<ol style="list-style-type: none"> 1. Amb 2. Gagret 3. Basal 4. Bhadsali
22.	M/S Soni & Rustogi, CA. Soni & Rastogi CA, Loktus Villa Near Nav Rattan Shimla-171002.	<ol style="list-style-type: none"> 1. Jhalera 2. Haroli 3. Tahliwal 4. Dullehar
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.	<ol style="list-style-type: none"> 1. Charri 2. Shahpur 3. Draman 4. Lapiana

24.	M/S Wardhan Duggal & Associates C.A, 54, Housing Board Colony, Kangra H.P. 176001.	<ol style="list-style-type: none"> 1. Bathu 2. Santokhgarh 3. Ajouli 4. Mehatpur 5. Pubowal
25.	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. Bir 2. Chougan Bir 3. Deol 4. Sansal
26.	M/S Sandeep Subhash & Associates CA, 206, Satya Shopping Complex, Nadaun Chowk, Hamirpur, H.P.	<ol style="list-style-type: none"> 1. Hamirpur 2. LWR BZR Hamirpur 3. Dosarka 4. Anoo
27.	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. Nalti 2. Pucca Bharo 3. Kale Amb 4. Didwin Tikkar 5. Lambloo
28.	M/S Arun Giri & Associates, CA, Near Dev Pal Chowk, New Road, Hamirpur.	<ol style="list-style-type: none"> 1. Bhota 2. Kuthera 3. Sujanpur Tira 4. Bir Bhagerha 5. Bhaletth
29.	M/S Thakur Pooja & Co. CA, Hamir Complex, Prem Gali, Ward No.6 Hamirpur-174301.	<ol style="list-style-type: none"> 1. Nadaun 2. Jalari 3. Bara 4. Dhaneta 5. Galore
30.	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. Manpul 2. Kangoo 3. Salouni 4. Bani 5. Barsar
31.	M/S M.S Patyal & Co. CA, Opp. S.B.O.P. Near Gandhi Chowk Hamirpur.	<ol style="list-style-type: none"> 1. Raipur Maidan 2. Bangana 3. Lathiana 4. Thana Kalan
32.	M/S Kango Sanjeev & Associates CA, Opp. Head Post Office Bhota Chowk, Hamirpur	<ol style="list-style-type: none"> 1. Regional Hospital Una 2. Takoli 3. Delahan 4. Behdala
33.	M/S Sanjay Kumar Kaushal & CO. CA, Hamirpur Road, Near Bus Stand, Nadaun, Hamirpur.	<ol style="list-style-type: none"> 1. Bhoranj 2. Ladroun 3. Baloh 4. Tikker Khatrain 5. Uhal
34.	M/S Naveen Upadhyaya & Associates CA, Shop No.3, 1 st Floor, Jassal Market, Opposite Bachat Bhawan, Una-H.P.174303.	<ol style="list-style-type: none"> 1. Patta 2. Jahoo 3. Ukhali 4. Chouri 5. Patlander
35.	M/S Sandeep Kumar Sharma & Co. CA, 19/7, Shanti Bhawan, Old Bus Stand, Gandhi Chowk Hamirpur.	<ol style="list-style-type: none"> 1. Bankhandi 2. Haripur

		<ol style="list-style-type: none"> 3. Nagrota Surian 4. Majheen
36.	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. Dehra 2. Jawalamukhi 3. Muhal 4. Ranital 5. Bheri 6. Jaisinghpur
37.	M/S Ravi Sood & Co. CA Devi Saran Building ,82 Ganj Road Shimla-171001.	<ol style="list-style-type: none"> 1. Una 2. Govt. College Una 3. Dada Siba 4. Rakkar 5. Adhwani Balardu
38	M/S Hari N. Associates CA, Santokhgarh Road Opp.District Courts, Una.	<ol style="list-style-type: none"> 1. Sansarpur Terrace 2. Kasba Kotla 3. Jourbar 4. Shantla
39.	M/S Nagpal Aman & Associates CA, 65-Industrial Area, Tahliwal, District Una.	<ol style="list-style-type: none"> 1. Khundian 2. Paisa Road 3. Chanour 4. Nehran Pukkar 5. Pragpur
40.	M/S Manu Sharma & Co.CA, Ground floor, Manglani Garments, Scandal Point Palampur, Distt. Kangra-176061.	<ol style="list-style-type: none"> 1. Paprola 2. Padhiarkar 3. Baijnath 4. Mahakkal
41	M/S R. Vohra & Associates CA, Shanit Building, Nangal Road Una.	<ol style="list-style-type: none"> 1. Chadiar 2. Rakkar-Bheri 3. Panchrukhi 4. Alampur
42.	M/S Dhawan & Co. CA Basement Cozi Home near Chalet Day School, The Mall Shimla-171001.	<ol style="list-style-type: none"> 1. Kandrori 2. Indora 3. Dhangupir 4. Damtal 5. Thakurdwara
43.	M/S Rakesh J. Arora & Co. CA, Dhauladhar Colony, near Industrial Area, Nagrota Bagwan, Teh. & District Kangra-176047.	<ol style="list-style-type: none"> 1. Nurpur 2. Sadwan 3. Gangath 4. Ganoh 5. Harshi
44.	M/S R.P. & Company, CA, Adhunik Readymade Building, Makin Chowk, Kotwali Bazar, Dharamsala-176215.	<ol style="list-style-type: none"> 1. Jassur 2. Raja Ka Talab 3. Labh 4. Chalwara 5. Dhameta
45.	M/S Vijay Kumar Sharma & Associates, CA, Shree Chanunda Accounting & Taxation Services(Near Shree Hanuman Mandir) Nagrota Bagwan Distt. Kangra , H.P. 176047.	<ol style="list-style-type: none"> 1. Bharmar 2. Jawali 3. Harsar 4. Badukhar 5. Lambagaon 6. Duhak
46.	M/S Chambyal & Associates C.A. Village Baliana P.O.	<ol style="list-style-type: none"> 1. Sathana

	Lagbaliana Tehsil Dehra District Kangra, H.P. 177107	2. Lohara at Fatehpur 3. Rehan 4. Markoli 5. Dah Kulara
47.	M/S Sunil Kumar & Co. C.A. C/O Ramesh Kumar V.P.O. Dari (Dharamshala) Near Dari Bye Pass Teh.Dharamshala District Kangra, H.P. 176057	1. Upper Lambagaon 2. Thural 3. Kotlu 4. Gander 5. Wahe-Da-Patt
48.	M/S Dhillon & Associates, C.A. Opp. Hotel Krishna above ICICI Bank, Sai Road Baddi District Solan-173205.	1. Larjee 2. Sainj 3. Banjar 4. Bhuntar 5. Parla bhuntar

All the Chartered Accountants are directed to see that while conducting the audit for the year 2017-18 the following instructions be strictly complied with:-

- 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 30-06-2018 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.
- The Balances of the Balance sheet as on 31-03-2018 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 CA's are directed to ensure that all points given in the checklist are adhered to in audit.
- 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 30-06-2018.
- 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 2017-18) 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
4.	The Agriculture & Rural Development 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.


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

Endst: As Above
Copy to:

dated Shimla -9

4th April 2018.

1. The Managing Director, The Kangra Central Cooperative Bank Ltd. Dharamsala with reference to his office letter No. (I & A) F 14034-35 dated 31st October, 2017 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 within 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.
5. Computer Section of this Directorate with the direction to upload the allotment order in the Deptt. Website.


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