

**Directorate of Cooperation
Himachal Pradesh**

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

Dated Shimla-9, the 5 April, 2017.

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 199 branches of the H.P. State Cooperative Bank Ltd. Shimla for the year 2016-17 is allotted amongst the Chartered Accountants/Firms as under:-

S. No.	Name & Address of the C.A./ Firms	Name of the Branches Allotted
1.	M/S Mukesh K Sharma & Associates, C.A. 118 B No. 10, SDA Complex, Kasumpti Shimla -9	1. Totu 2. Jathia Devi 3. Shoghi 4. Ghanahiti
2.	M/S Yogesh Verma & Co. CA, Sood Complex, Top Floor, Below BCS New Shimla-171009.	1. Fagu. 2. Theog. 3. Shillaroo 4. Narkanda
3.	M/S Thakur YS & Co. CA, Vimal Cottage Engine Ghar Sanjauli Shimla-171006.	1. Dhalli 2. Koti 3. Suni 4. Jalog
4.	M/S R.K. Kaushal & Co. CA, 7-Top Floor, Aroma Hotel Below High Court, Shimla-1.	1.Rohru 2.Bachhunch 3. Jangla 4.Chirgaon 5.Dodra-Kawar
5.	M/S A. Singhi & Associates CA, C/o Rai Chand & Bros. 19/1 Ganj Road Shimla-1.	1. Deha 2. Chopal 3. Nerwa 4. Bharanoo
6.	M/S Rajindra Ravi & Harish CA 77/1 The Mall Shimla-1	1.Kharapathar 2.Batargalu 3.Jubbal 4.Sarswatinagar 5.Mandal
7.	M/S Samkria & Co. CA, Platinum Mall Sugandha Apartments, Saproon, Solan, H.P.173211.	1.Kumarsain 2.Shiwan 3.Prem-Nagar
8.	M/S R.Ahuja & Associates CA, SCO-3, 2 nd Floor, Kasauli Road, Sector-2, Parwanoo, District Solan-173229.	1.Sataun 2.Kamrau 3.Shillai 4.Nainidhar 5.Rohnat
9.	M/S Lamba Vij & Co. CA, Woodland House New Land Estate Circular Road Shimla.	1. Khalini 2. Bus Stand Shimla 3. Main Branch The Mall Shimla 4. Boileauganj
10.	M/S Jitendra Manoj & Associates CA Akash Kunj Bhawan Opposite New Fruit Mandi Kamla Nagar Sanjauli Shimla 171006.	1. Sharountha 2. Tikkar 3. Deoli

11.	M/S Babbar & Co.CA, Kasuli Road, Sector-2, Parwanoo, District Solan, H.P.	1. Namhol 2. Jukhala 3. Beri
12.	M/S Tiwari Dogra & Associates, CA Jagat Gyan Apartment Top Floor, Bye pass chowk Khalini Shimla.	1. Thanedhar 2. Khaneti-Sadoch 3. Dalan
13.	M/S Mahinder K. Sharma & Co. CA Mansha, Sunny side Solan Tehsil & District Solan- 173212	1. Barmana 2. Malokhar 3. Harnora
14.	M/S Vipul Sood & Co.CA, Saraswati Bhawan, North Oak, Sanjauli Shimla.	1. Kholighat 2. Nankhari 3. Kharahan
15.	M/S Soni Gulati & CO. C.A. Roshan Leela, Khasra No.174/2, Near Govt. School Mehli, P.O. Kasumpti District Shimla.	1. Sanjauli 2. Chhota Shimla 3. H.P. Sectt. 4. Kasumpti
16.	M/S Anil K. Sood & CO.C.A. U/F -56, Lowar Bazar Shimla	1. Kotkhai 2. Kiari 3. Deori-Khaneti 4. Pragati Nagar
17.	M/S Anurag Sharma & Co. CA 20 Lakkar Bazar Shimla-1	1. Trifalghat 2. Kuthera 3. Bum 4. Hatwar
18.	M/S Ravinder Gumra & Associates CA, N.H. 21 Sainik Chowk, Near Fruit Growers Association Bhuntar, District Kullu, H.P.	1. Hatli 2. Dhulara 3. Sihunta 4. Tundi 5. Chowari 6. Kakira
19.	M/S Anil K Sandal & Co. CA 6A, Industrial Area Kala-Amb District Sirmour, H.P.173030.	1. R./Peo 2. Kalpa 3. Pangi
20.	M/S Sri Prakash & Co. CA Near Laj Dharam Kanta, SCO-9, 1st Floor, Gupta Complex Sai Road, Baddi Tehsil Baddi District Solan, H.P. 173205	1. Gehrwin 2. Jhandutta 3. Jejwin
21.	M/S Khurana Vivek & Co. CA, SCO-8, First Floor Gupta Complex Sai Road Baddi District Solan 173205	1. Tapri 2. Sangla 3. Powari
22.	M/S Akram Naresh & Co. CA, 30-A, Main Market, Bilaspur, H.P.	1. Swarghat 2. Sh. Naina Devi Ji 3. Bassi 4. Golthai
23.	M/S K. Sandhu & Co. CA 49/50 Alley No. 8 Middle Bazar Shimla.	1. Akpa 2. Moorang 3. Spillow 4. Giabong 5. Pooh
24.	M/S Pankaj Rattan & Co. CA Thakur Niwas Near Apteck Lakkar Bazar Shimla.	1. Jhiknipul 2. Kupvi 3. Maroag
25.	M/S Inder Raj & Associates CA, N.H.-21, Pirdi Mohal Kullu-175126	1. Surgani 2. Salooni 3. Tissa 4. Bhanjraru

		5.Raj Nagar
26.	M/S Shiv K. Garg & Associates CA, 289/8, Bara Chowk, Nahan, District Sirmour, H.P.	1.Nahan 2.K.T.Nahan 3.D.C. office Nahan 4.kala Amb 5.Trilokpur
27.	M/S Rakesh C. Gupta & Co. CA, C/o Motta Brothers Near Hotel Kuber Bharwain Road Gagret District Una-177201.	1.Berthin 2.Guhamohra 3.Shahtatlai
28.	M/S D.L. Duggal & Co. CA Block No.16-C Flat No.4 Vikas Nagar Shimla-9.	1.Bhambla 2.Baldwara 3.Smaila 4.Nabahi Devi
29.	M/S Surender Kapoor & Co. CA, Kapoor Niwas, Village & P.O.Malahat, Nangal Road, Una-174303.	1.Kunnu 2.Barot 3.Joginder Nagar 4.B/Stand J/Nagar
30.	M/S K.N. Chandla & Co. CA, 169, Block No.6, SDA Complex, Kasumpti Shimla-9.	1.Sarkaghat 2.Tihra 3.Awah Devi 4.Sajaopiplu
31.	M/S Ashish Mahajan & Associates CA, Adjoining Tarna Stairs, Opp. Indira Market Mandi.	1.Pandoh 2.Takoli 3.Nagwain 4.Balichowki
32.	M/S Pawan C. Sharma CA, Village & P.O Nanawan Tehsil Ghumarwin, District Bilaspur, H.P.	1. Kalari 2.Dadhol 3.Dangar 4.Bharari
33.	CA Vishal Sharma, M/S VDR & Associates Bhagwati Niwas Chakkar, Shimla-171005	1. Khaltunala 2. Chamain 3. Ratnari
34.	M/S C. Vohra & Associates, CA House No.2 Ward No.9 Kumar Gali Nahan District Sirmour, H.P.173001.	1.Yashwantnagar 2.Rajgarh 3.Nohradhar 4.Habban
35.	M/S Jagdish Grower & Associates CA Mohalla Charpat Chamba 176310.	1.Chamba 2.Sarol 3.Bathri 4.Banikhet 5.Dalhousie 6.Nainikhad
36.	M/S Rajesh Ramesh & Associates CA Ghumarwin Near Bachat Bhawan Ghumarwin, Distt. Bilaspur.	1.Bilaspur 2.Lakhanpur 3.Kandraur 4.Ghumarwin
37.	M/S H.S. Thakur & Associate CA 269/13 Soli Khud. Mandi.	1.Mandi 2.Padhar 3.Saulikhad 4.Koti
38.	M/S Rajesh Saxena & Co. CA, Jai Devi Cottage, Near Junior Auckland School, Lakkar Bazar, Shimla-171001.	1.Makereri 2.Chautra 3.Ladbarhol
39.	M/S SARC & Associates CA, B.O. Plot No.6, Opp.Vipashaa Sadan Buili Mandi- H.P.	1.Rewalsar 2.Chandesh 3.Bhadarwar
40.	M/S Rajesh Paras & Associates CA 4 Raj Deep	1.Longini

	Apartments Strawberry Chotta Shimla.	2.Dharampur 3.Marhi 4.Sandhole
41.	M/S Singal Kalia & Co. CA 236/10 Tarna Hills Mandi-175001	1.Churag 2.Karsog 3.Seribanglow 4.Chhatri
42.	M/S Sood Ajay & Co. CA, Shandil Niwas, Hospital Road, Solan.	1.Dhanotu 2.Nerchowk 3.Rajgarh (Mandi)
43.	M/S Ashok Jindal & Associates CA, Royal Chambers Kasauli Road Parwanoo District Solan-173220	1.Dehar 2.Chatrokhri 3.Delhi
44.	M/S Ruchi Chaudhary & Co. CA Near Laj Dharam Kanta SCO-5, 1st Floor Gupta Complex Sai Road Baddi District Solan-173205	1.Sunder Nagar 2.BSL Colony Sunder Nagar 3. Chail Chowk
45.	M/S Umesh Dada & Co. CA C/O Achal Dev Sharma,92/10, Devi Nagar Ponta Sahib, District Sirmour, H.P.	1.Kheri 2.Lanacheta 3.Sarahan (Sirmour) 4.Narag
46.	M/S Sumit Aggarwal & Associates CA, Near Post Office kala-Amb, District Sirmour, H.P.	1.Jamta 2.Dadahu 3.Sangrah 4.Gatadhar
47.	M/S Sukhbir Singh & Associates CA, Ratti Road, Ner Chowk District Mandi.	1.Gohar 2.Bagsaid 3.Thunag 4.Janjehli 5.Bagachanogi
48.	M/S Gupta Anoop & Associates CA, Near Telephone Exchange Building VPO Brotiwala Tehsil Kasauli,Solan-174103	1.Dhaulakuan 2.Majra 3.Badri Nagar 4.Poanta Sahib 5.Salwala Puruwala
49.	M/S S. Gupta Tandon & Co. CA C/o Target Components & Equipments Vill Akanwali Morepan Road Behind Kapkon Industries Baddi 173205	1.Garola 2.Holi 3.Bharmour
50.	M/S Sethi & Co. CA, 1st Floor Hotel Mayank, Mall Road Solan, H.P.	1.Bhaba Nagar 2.Nichar 3.Katgaon
51.	M/S Mahajan Prasad & Co. CA, Green House, Vikas Nagar, Shimla- 171009	1.Nogli 2.Taklech 3.Rampur 4.Jhakhri 5.Jeori 6.Sarahan Bushahar

All the Auditors (Chartered Accountants) are directed to see that while conducting the audit for the year, 2016-17 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 & Rules 85 of the H.P. Cooperative Societies Rule, 1971. The audit should be completed before 30.06.2017 and shall submit their complete audit report on (LFAR) in duplicate supported by lists and detailed commented auditors report.
- The balances of balance sheet as on 31-03-2017 should be supported with lists and each head of Balance sheet be commented thereupon.
- 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 31-08-2017.
- .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 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,2016-17) 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/-+ Service tax	
2.	Above Rs 3 Crores to Rs. 10 Crores	Rs. 21,560/-+ Service tax	
3.	Above Rs 10 Crores to Rs. 30 Crores	Rs. 26,950/-+ Service tax	
4.	Above Rs 30 Crores	Rs. 30,800/-+ Service tax	

Fee structure for Audit of the H.O.

1.	The H.P.State Coopeative Bank Ltd.	231000.00
2.	The Kangra Central Cooperative Bank Ltd.	231000.00
3.	The Jogindra Central Coopeative Bank Ltd.	115500.00
4.	The Agriculture & Rural Development Bank Ltd.	115500.00

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.

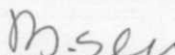

 (B.S.Thakur) I.A.S.
 Registrar Cooperative Societies
 Himachal Pradesh Shimla-9.

Endst. No. As Above

Dated: Shimla-9, 5 April, 2017.

Copy to:

1. The Managing Director, the H.P. State Cooperative bank Ltd the Mall Shimla w.r.t. his letter No. Stcb/H.O./BRCTL/480/1617/2016-17 dated 22/23-03-2017 with the request to communicate the order of allotment to all the Chartered Accountants 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.
3. Sh. Sanjay Suhail Supdt.G-II Computer Section with the direction to upload the allotment order in the Deptt. Website.


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