

GOVERNMENT OF ARUNACHAL PRADESH
OFFICE OF THE REGISTRAR OF COOPERATIVE SOCIETIES
NAHARLAGUN

NO.COOP(A)1/2013/

Dated Naharlagun, the,22 Dec'2014.

ORDER

In pursuance of approval of the Registrar of Cooperative Societies, Govt.of Arunachal Pradesh the following Auditing firms/Auditors have been appointed and empanelled for audit of Cooperative Societies in the State of Arunachal Pradesh.

NAME OF THE AUDITING FIRMS/ DEPARTMENTAL AND EMPANELMENT AUDITORS

Sl. No.	Name of Auditing Firms/Auditor	Address	Contact No
1.	N.C. Mazumdar & Co. (CA)	G.N.B.ROAD, Near Vijaya Bank, Tinsukia (1 st Floor)	2337078 (R) 09435335628 (M)
2.	S.K.Bhartia & Co.	103, SurajMarklet, H.B. Road, Guwahati 781001	
3.	Pankajkumar Agarwalla, FCA	C/o P.Bhoot & Sons Behind Lakhimpur Rice Mill Rotary Road, Dibrugarh-786001 (Assam)	0373-2321187 & 09435030275
4.	R. K. Chowdhury & Co.	H.S.Road, Dibrugarh, 786 001, Assam	0373-2326588 (O) 094350 31549 (O) FAX-0373-2325967
5.	K.P. Sarda & Co. (CA)	SC-11, Parmeswari Bldng, 2 nd Floor, Chatribari road, Guwahati 781001	
6.	Bijay D. Agarwal & Co.	Hotel Mayur Building, Gandhi Park road, Tinsukia 786125	
7.	Samir Das & Associates	A.D.P. road (opp. Holy Angels School) Nagaon Assam 782001	(03672)231646 (O) 09435062992 (M) 03672231646 (FAX)
8.	Jain Saraogi & Co. (CA)	1, Crooked Lane, First Floor Kolkata-700 069 (branch Office: Chamber road near Rani Sati Mandir, Tinsukia 786125.	(0374)336934 09435336781 (M)
9.	B. Poddar & Co	Poddar Bhawan, H.S. Road, Dibrugarh 786001	(0373)2328157 (Tele) 094350 30181 (M)
10.	Ramesh Chandra Roy & Asso. (CA)	Kogey Commercial Complex, 'O' Point Tinali, Itanagar -791111	Tele-0360-2217235 Email-rcroyassociates @ com
11.	Pralay & Associates (CA)	House No. 8, Lane 2, Sreenagar, P.O. Dispur, Guwahati-781005	Ph.2458824, 2458549 (O) 2341366 ® Email capralay@gmail.com
12.	Vinay Jain, CA	Balaram Complex, H.S. Road, Dibrugarh, Assam-786001	Ph.094359492/9954430772 Email ID:cavinayjaindbr@gmail.com
13.	Kashyap Prithani (CA)	Radheshyam Rajendraprasad, Chamber Road, Tinsukia-786125, Assam	9435000102/9954430772 Email kashyap.prithani@gmail.com
14.	Ajoy Paul & Associates (CA)	D.M. Lohia Road, Tinsukia 786125, Assam	2337134(O) 2336467 (R) 9435036026 (M)
15.	Amit Choudhary & Associates (CA)	H.S.Road, Dibrugarh, 786 001, Assam	
16.	D.R. Deb, SICS (Rtd)	Shamapally, Tinsukia, Assam	09436229250
17.	A.T. Ghose, Rtd. JICS,	C/o Mungo Pharmacy, Barapani Bazar, Naharlagun	9436055238 (M)
18.	S.R. Chakraborty, Rtd. SICS,	Silchar	09436256396

19.	D.Deb, Rtd. SICS,	Gogoi Mansion, House No. 25 Jyotnagar, SatsangVihar RoadDibrugarh, Assam	09402476284
20.	K.K. Deb, Rtd. SICS	C/o. T.M. Tara, E-sector, Type-II Qtr. No. 280, Naharlagun	8974933264 (M) 7308520363 (M)
21.	D.C. Dutta, Rtd. JICS	C/o. Tamla LAMP, Tezu, Lohit, A.P.	
22.	C.R. Laskar, Rtd. SICS	, Mukta Ram road, Kanakpur, Part II Silchar, Dist. Cachar, Assam- 788005	09435739259 (M)
23.	D.K. Deb, Rtd. SICS.	C/o J.Kato, Room No.3, D-Sector, Naharlagun, PAPUM Pare Dist. A.P.	9436254693
24.	D. Sen, Rtd. SICS.		
25.	Shri S.K. Biswas, Rtr, JICS	South Sarania, Bye Lane No.2, House No 2 Guwahati- 781007, Assam	9401365641
26.	Shri B. D. Sharma, Rtr, SICS	c/o GokarLombi, E-Sector, Near Kalibari, Naharlagun	9436256670
27.	All the SICS, JICS of the department of Cooperation A.P.		
	Head Quarter 1. ShriTarinGamoh, SICS,(Con. No.9436253175) 2. Shri H. kobing, SICS(Con. No. 9436257325) 3. Shri T. Sengupta, SICS (Con.No.9436048929) 4. Shri T. Taggu, JICS 5. SmtiB.BageHeche, JICS (Con. No. 9436088973)	O/O Registrar of Coop. Societies, D- Sector, Naharlagun	
	Tawang District 1. Shri S. Phuntso, JICS	O/O Asstt. Registrar of Coop. Societies, Tawang	(Contact No.9436055949)
	West Kameng District 1. Shri N.P. Singh, JICS 2. Miss DubiLollen, JICS 3. ShriPremThongdok, SICS 4. ShriDaniTado, JICS	O/O Asstt. Registrar of Coop. Societies, Bomdila	(Contact No.9436040870)
	EAST KAMENG DISTRICT	O/o Asstt. Registrar of Coop. Societies, Seppa	
	Papumpare District 1. Shri T.Tamuk, SICS 2. ShriTasso Obing, JICS 3. Shri D. Lollen, JICS 4. ShriLuklarDera, JICS	O/o Asstt. Registrar of Coop. Societies, Yupia,	(Contact No. 9402277796)
	Lower Subansiri District 1. ShriLitoRiba, SICS	o/o Dy. Registrar of Coop. Societies, Ziro	Contact No.
	Upper Subansiri District 1. Shri Barman Rai, JICS	O/O Asstt. Registrar of Coop. Societies, Daporijo	(Contact No.9436259725)
	KurungKumeyDistrice 1. ShriKipa Sanjay, JICS	O/O Asstt. Registrar of Coop. Societies, Koloriang	(Contact No.9436254085)
	KraDaadi District 1. ShriLeegangLoder, JICS.		
	West Siang District 1. Shri M. Rina, SICS 2. ShriJ.S.Dubey,SICS. 3. ShriGibomDoke, JICS 4. ShriDominLona, JICS	O/o Asstt. Registrar of Coop. Societies, Aalo.	Contact No. 9436056282& 03783222505.
	East Siang District 1. ShriT.Mize, SICS 2. ShriOrikTaye, SICS 3. Shri Raja Taki, JICS 4. Ms.GebiMegu, JICS. 5. ShriM.Pertin, JICS.	O/O Asstt. Registrar of Coop. Societies, Pasighat	Contact No. 9436637259& 9436053952

	6. ShriKabomModi,SICS 7. Miss MekamPangkam, SICS		
	<u>Upper Siang District</u> 1. ShriTokmin Lego, JICS 2. ShriLukmoKarbi, JICS 3. ShriBoletNangkar, SICS	O/O Asstt. Registrar of Coop. Societies, Yingkiang	(Contact No.9402334067)
	<u>Lower Dibang Valley District</u> 1. Shri D. S. Chetry, JICS 2. ShriS.Chakraborty, JICS		
	<u>DibangVally District</u> 1. ShriHengeRame, JICS	O/O Asstt. Registrar of Coop. Societies, Roing	(Contact No.9436259760)
	<u>Lohit District</u> 1. Shri C.C. Mein, SICS 2. ShriJames Taki, JICS. 3. Miss Anita Baruah, JICS	O/o Deputy Registrar of Coop. Societies, Lohit Dist. Tezu	(Contact No. 9436041619)
	<u>Namsai District</u> 1. Shri C. P Mannow, SICS		
	<u>Anjaw District</u> 1. ShriTakheTado, JICS	O/O Asstt. Registrar of Coop. Societies, Roing	(Contact No.
	<u>Chanlang District</u> 1. ShriViskyungMannow, SICS 2. Shri P Bhattacharjee, JICS	O/O Asstt. Registrar of Coop. Societies, Hawaii)	Contact No. 9436637259
	<u>Tirap District</u> 1. ShriNaliMedo, JICS	O/o Deputy Registrar, Coop. Societies, Tirap Dist. Khonsa (Contact No. 08974760542)	(Contact No.9402354067)

This superseded the earlier office order vide No.Coop(A)1/2013 dated 25/07/2014.

Registrar of Coop. Societies
Govt. of Arunachal Pradesh
Naharlagun

Memo No.Coop(A)1/2013/

Dated Naharlagun, the theDec'2014.

Copy to:-

1. All District DRCS/ARCS for information and necessary action. He shall ensure that the copies be circulated to all respective Cooperative Societies of their district.
2. All concern Auditing Firms/ Auditor for information and necessary action.
3. Office copy.

Registrar of Cooperative Societies,
Govt. of Arunachal Pradesh,
Naharlagun

**BOARD TERMS AND CONDITIONS FOR APPOINTMENT AS AUDITOR FOR AUDIT OF
COOP. SOCIETIES, ARUNACHAL PRADESH**

1. Every Coop. Society shall be Audited by a Auditor/Auditing firms appointed by the General Body of the Coop. Society.

Provided that such Auditor or Auditing firms shall be appointed from a panel approved by the Registrar of Coop. Societies having required qualification of Auditors and Auditing Firms.

2. The Accounts of every Coop. Society shall be audited six months of the closer of the financial year to which the accounts relates.
3. The Audit shall include an examination of overdue debts, if any, the verification of cash balance and securities and the valuation of Assets and liabilities.
4. The Auditor/Auditing firm shall not take up the statutory audit of any particular Cooperative Society for more than consecutive period of 3 (three) years. Eg. During 1st year of audit allotment a Auditor/Auditing firm can take up the pending or arrear audit, if any, of the concern Cooperative Society.
5. The Audited Accounts should be sorted by detailed lists/statements with necessary clarification about any adjustment in account.
6. Bad and doubtful debts if any should be sorted out and shown separately for further necessary action by the society.
7. The audit note should cover overdue position of Govt. loan, Bank loan and loan to members etc.
8. The audit note should be supported by VITAL STATISTICS of the Coop. Society as per format already circulated to the society and the district officers.
9. Signature of management should be obtained on the audited accounts and the supporting lists/annexure.
10. The auditor shall have to examine all books of accounts and transaction of the society and to point out irregularities or contrary to Bye-laws, if any. He shall also see that the closing stocks are valued at cost price or market price which ever is low.
11. The audit should be carried out keeping in view the guidelines/directive issued by the department from time to time.
12. The auditor shall be liable for action including removal of his/their name from the panel of auditors against any omission/commission with suppression of fact in finalization of audit and submission of account leading to display of fictitious position of profit & loss, assets and liabilities etc.
13. Audit fees shall be paid on flat rate without any other allowances like TA/DA etc. And shall be paid by the concerned society against bill of auditor indicating turnover and rates.

The rates of audit fees shall be as follows:-

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| a. The society having no transaction (defunct) | = | Rs. 1000/- |
| b. The society having turnover uptoRs 1,00,000/- | = | Rs. 2000/- |
| c. The society having turnover from Rs. 1,00,001/- to Rs. 5,00,000/- | - | Rs. 5000/- |
| d. The society having turnover from Rs. 5,00,001/- to rs. 40,000,000/- | = | Rs. 10,000/- |
| e. The society having turnover above Rs. 40,00,001/- to Rs. 1.00 crore | = | Rs. 15,000/- |
| f. The society having turnover above Rs. 1.00 crore to Rs. 5.00 crore
(including branches) | = | Rs. 20,000/- |
| g. The society having turnover above Rs. 5.00 crore(including branches) | = | Rs. 30,000/- |
- The audit fees of branches of apex bank shall be Rs. 10,000/- each branch.

14. The society should carryout tax audit of the accounts having turnover of Rs. 40.00 lakh and above by a qualified tax consultancy simultaneously at the following rates:-

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| a. Society having turnover of Rs. 40.00 lakh and above uptoRs. 1.5 crores | = | Rs. 5,000/- |
| b. Society having turnover in excess of Rs. 1.5 croresuptoRs. 3.00 crores | = | Rs. 7,000/- |
| c. Society having turnover in excess of Rs. 3.00 crore | = | Rs. 10,000/- |

Registrar of Coop. Societies
Govt. of Arunachal Pradesh
Naharlagun.