

GOVERNMENT OF INDIA
MINISTRY OF COOPERATION

RAJYA SABHA
UNSTARRED QUESTION No. 484
TO BE ANSWERED ON 04.02.2026

Audits of Primary Agricultural Credit Societies

484. Shri P. Wilson:

Will the Minister of Cooperation be pleased to state:

- (a) the total number of Primary Agricultural Credit Societies (PACS) in the country, State-wise, particularly in the State of Tamil Nadu, along with the number of PACS whose statutory audits have been completed during the last five financial years, year-wise;
- (b) the number of PACS where audits are pending or long-pending beyond the prescribed time-limit, State-wise and the reasons for such delay including shortage of auditors, lack of trained personnel or non-completion of computerization; and
- (c) whether it is a fact that a substantial number of PACS are still not undergoing on-system or digital audits despite being covered under the PACS Computerization Scheme?

ANSWER

THE MINISTER OF COOPERATION
(SHRI AMIT SHAH)

(a) As per the National Cooperative Database (NCD), there are a total of 1,11,539 Primary Agriculture Credit Societies (PACS) across the country, including State of Tamil Nadu. The State-wise total number of PACS is enclosed as **Annexure-1**.

Further, the PACS computerization project, with a total financial outlay of ₹2,925.39 crore, aims to bring all functional PACS onto a common ERP-based national software. As the project was started in the year 2022, and hence the on-system audit data is available from 2024. As on date, under the computerization of PACS project, out of 79,630 sanctioned PACS, 61,478 PACS have been onboarded on common ERP software and 44,860 PACS have completed on-system audit across the country. The State-wise status is enclosed as **Annexure-2**. For the state of Tamil Nadu total On-System audit completed is in 529 PACS (In FY-2023-24: 18 PACS and in FY 2024-25: 511 PACS).

(b) & (c) The State-wise status is enclosed as **Annexure-2**. On-System audit depends on the completion of statutory audit of previous year which is in the purview of State Governments.

Annexure-1

State-wise total number of PACS

S.No	State Name	Total no. of PACS
1	Andaman and Nicobar Islands	47
2	Andhra Pradesh	2,062
3	Arunachal Pradesh	165
4	Assam	2,041
5	Bihar	8,499
6	Chandigarh	17
7	Chhattisgarh	2,525
8	Delhi	0
9	Goa	159
10	Gujarat	11,012
11	Haryana	818
12	Himachal Pradesh	2,307
13	Jammu and Kashmir	809
14	Jharkhand	4,459
15	Karnataka	6,330
16	Kerala	1,709
17	Ladakh	163
18	Lakshadweep	0
19	Madhya Pradesh	5,207
20	Maharashtra	21,255
21	Manipur	356
22	Meghalaya	817
23	Mizoram	163
24	Nagaland	1,405
25	Odisha	4,262
26	Puducherry	61
27	Punjab	3,953
28	Rajasthan	9,008
29	Sikkim	201
30	Tamil Nadu	4,533
31	Telangana	909
32	The Dadra and Nagar Haveli and Daman and Diu	19
33	Tripura	560
34	Uttar Pradesh	8,661
35	Uttarakhand	1,294
36	West Bengal	5,753
	Total	1,11,539

Soruce: NCD portal as of 20.01.2026.

Annexure-2

State-wise status of Computerization of PACS Project

Sr. No	State/UTs	Total Sanctioned PACS	ERP Onboarded	ERP Go Live	Day End Completed	Audit Completed	Total amount released in Cr.
1	Maharashtra	12178	12028	12011	12000	11949	130.73
2	Bihar	4495	4478	4475	4471	4364	51.76
3	Gujarat	6216	5705	5575	5458	4724	93.97
4	Andhra Pradesh	2037	2021	2021	2017	2016	37.41
5	Chhattisgarh	2028	2028	2028	2028	1975	28.35
6	Rajasthan	8525	6157	6153	5860	3828	84.83
7	Jharkhand	2797	1479	1491	1461	1378	34.30
8	Punjab	3482	3172	2760	2385	786	32.94
9	Madhya Pradesh	5455	4532	4524	4530	4492	66.43
10	J&K	708	537	537	537	537	10.37
11	Himachal Pradesh	1885	1376	1234	1210	608	28.25
12	Haryana	710	624	580	568	454	8.79
13	Uttar Pradesh	6257	3061	3052	2922	2110	67.10
14	Karnataka	5894	4337	3690	3606	3252	67.83
15	Assam	850	577	576	569	566	17.02
16	Tripura	475	267	247	262	197	8.21
17	Sikkim	131	107	107	107	105	3.28
18	Goa	86	51	46	41	37	1.19
19	Puducherry	45	45	45	45	30	0.67
20	ANI	46	46	46	46	46	0.69
21	Mizoram	99	25	25	25	24	1.27
22	Ladakh	10	10	10	10	10	0.12
23	Nagaland	231	102	67	53	17	4.43
24	DNH & DD	9	4	4	4	4	0.12
25	Arunachal Pradesh	139	13	13	13	13	1.22
26	Uttarakhand	1216	669	668	589	469	5.69
27	Manipur	308	199	195	196	128	3.14
28	Meghalaya	330	11	9	10	4	2.34
29	Tamil Nadu	4561	4509	4508	4509	529	51.73
30	West Bengal	4187	3308	3145	2874	208	45.79
31	Odisha	4240	0	0	0	0	18.07
	Total	79630	61478	59842	58406	44860	908.06
