

Directorate of Cooperation  
Himachal Pradesh, Shimla-9

No. 3-19/2021-Coop(A)

Dated : the 07 September, 2021


**OFFICE ORDER**

Consequent upon the amendment in section 61 & 62 of the HP Cooperative Societies Act, 1968 (Act No. 3 of 1969) and Rule No. 83, 83A & 84 of the HP Cooperative Societies Rules, 1971, now onwards the accounts of a co-operative society/institution shall be audited by an auditor approved in the general meeting of the society from the panel of auditors i.e. Chartered Accountant/Chartered Accountant Firm, Certified Auditors, Retiree Auditors notified by the State Government and Departmental Auditors as defined in the amended Rule 83A (e).

Hence as per the powers vested in me under Rule 83A (2) (e) of the HP Cooperative Societies Rules, 1971, all the auditors for the purpose of audit shall conduct the audit of the cooperative societies classified and categorised as under :

Sr. No.	Category	Panel of Auditors
1	AA	Chartered Accountants and Departmental Auditors
2	A	Chartered Accountants and Departmental Auditors
3	B	Certified Auditors of the concerned circle
4	C	Retiree Auditors and Certified Auditors of concerned circle.
5	D	Retiree Auditors and Certified Auditors of concerned circle.

Further, it is also ordered that the auditor can conduct audit of the society of lower category shown against their respective panel but there shall be restriction to conduct the audit of the higher category.

  
(Rajesh Sharma, IAS)

Registrar Cooperative Societies,  
Himachal Pradesh, Shimla-9

Endst. No. 3-19/2021-Coop(A)

Dated: Shimla-9, 07 September, 2021

Copy for information and further necessary action to :

1. The Additional Registrar Cooperative Societies, Dharamshala, Distt. Kangra.

2. The Additional Registrar (Monitoring) Cooperative Societies, HP, Shimla-9.
3. The Joint Registrar (Admn.) Cooperative Societies, HP, Shimla-9.
4. The Joint Registrar (Marketing/Credit) Cooperative Societies, HP Shimla-9.
5. The Deputy Registrar (Audit) Cooperative Societies, HP Shimla-9.
6. The Deputy Registrar Cooperative Societies (Shimla/Mandi/Dharamshala).
7. All the Assistant Registrar Cooperative Societies in H.P. with the direction to circulate this order amongst all the auditors i.e. Chartered Accountants/ Retiree Auditors/Certified Auditors/Departmental Auditors and all the Cooperative Societies in their Distt./Circle.



(Rajesh Sharma, IAS)  
Registrar Cooperative Societies,  
Himachal Pradesh, Shimla-9