

Directorate of Cooperation  
Himachal Pradesh, Shimla-9

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

Dated : the 17<sup>th</sup> December, 2021

**OFFICE ORDER**

In continuation to this office order of even No. dated 07/09/2021 and 14/09/2021 which was regarding classification of panel of auditors for the audit of the cooperative societies categorised as AA, A, B, C & D by this department based on their working capital. In this regard it is also added that the Certified Auditors empanelled with this Department can conduct the audit of the categories from A to D. Rest of conditions will remain unchanged.



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

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

Dated: Shimla-9, 17<sup>th</sup> December, 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 Additional 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