

No.Coop.3-813/77(A)-
Directorate of Cooperation
Himachal Pradesh

To

✓ CMA P.V. Bhattad President,
The Institute of Cost Accountants of India,
CMA Bhawan, 12 Sudder Street, Kolkata-700016.

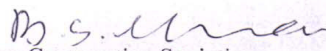
Dated Shimla-9, the 5th ^{January} ~~December~~, 2016.

Subject:- Request regarding inclusion of Cost Accountants for the
Audit of Accounts under Section 61(1) of the Himachal
Pradesh Cooperative Societies Act, 1968.

Please refer to your letter No. ICAI/PD/Himachal
Pradesh/2015-16 dated 20-11-2015 on the subject cited above.

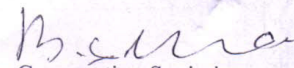
In this context, it is submitted that the Cooperative
Societies Act, 1968 under Section 61(1) clearly states that the accounts of every
Society shall at least once in each Cooperative year and by such date as may be
prescribed be audited by the Registrar or any person authorized by him in this
behalf by general or special order in writing and accordingly there is no need to
amend the present Act or relevant section

In view of the above if any Cost Accountant applies for
empanelment to the Registrar, Cooperative Societies, H.P. and he possesses the
necessary qualification and have an experience of at least three years in
auditing/ fulfills the terms & Conditions as laid down by this office for
empanelment of Chartered Accountants, he may be empanelled for conducting
the audit of Cooperative Institutions/ Societies in H.P.


Registrar Cooperative Societies,
Himachal Pradesh, Shimla-9.

Endst.No.Coop.3-813/77(A)- Dated Shimla-9, the 5th ^{January} ~~December~~, 2016.
Copy to:-

The Joint Secretary (Coop.) to the Govt. of H.P. with
reference to his office letter No.Coop.A(3)-3/2006 dated 5-12-2015 for favour
of information please.


Registrar Cooperative Societies,
Himachal Pradesh, Shimla-9.