

**OFFICE OF THE REGISTRAR COOPERATIVE SOCIETIES, HIMACHAL PRADESH, SHIMLA**

**Block No. 25, SDA Complex, Kasumpti, Shimla-171009**

No. 3-19/2021-Coop(A)-11 Dated: 7-03-2026

**NOTICE**

In pursuance of the provisions contained in Section 61 of the H.P. Cooperative Societies Act, 1968 (as amended from time to time), read with Rules 83, 83-A and 84 of the H.P. Cooperative Societies Rules, 1971 (as amended), the Government of Himachal Pradesh proposes to update the panel of Chartered Accountant Firms for the purpose of conducting statutory audits of Cooperative Banks and Cooperative Societies registered under the Act.

Accordingly, applications in the prescribed format are invited from those Chartered Accountant Firms which are already empanelled with this Department and intend to:

1. Upgrade their category;
2. Update their address;
3. Modify their constitution; or
4. Make any other required changes in their existing empanelment details.

The categorisation of CA/CA Firms shall be based on the eligibility criteria, terms and conditions prescribed by the Department, which are available on the official website of the Department i.e. [coop.hp.nic.in](http://coop.hp.nic.in).

The audit fee shall be payable by the concerned Cooperative Societies/Cooperative Banks as per the schedule of fee approved by the Registrar Cooperative Societies, Himachal Pradesh, from time to time.

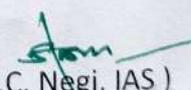
The prescribed application form may be downloaded from the Department's website.

The duly filled-in application forms, along with all requisite documents, must be submitted through email at [rcs-hp@nic.in](mailto:rcs-hp@nic.in), and in hard copy (in a sealed envelope) addressed to Registrar Cooperative Societies, H.P., Block No. 25, SDA Complex, Kasumpti, Shimla-171009

The complete application must reach this office latest by 4:00 PM on 20.03.2026. Applications received after the due date and time shall not be entertained and shall be deemed to have been rejected.

Applications submitted prior to the issuance of this Notice shall also not be considered.

After scrutiny and approval by the competent authority, the updated list of eligible Chartered Accountant Firms/Chartered Accountants shall be published on the official website of the Department.

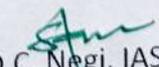
  
( D.C. Negi, IAS )

Registrar Cooperative Societies,  
Himachal Pradesh, Shimla-9

Endst. No. As above

Copy to:

1. Web Information Manager O/o Registrar Cooperative Societies, H.P., with the direction to upload this Notice on the official web portal of the Department immediately.
2. Guard file.

  
( D.C. Negi, IAS )

Registrar Cooperative Societies,  
Himachal Pradesh, Shimla-9

**APPLICATION FOR EMPANELMENT OF CHARTERED ACCOUNTANTS FOR AUDIT OF  
COOPOERTIVE SOCIETIES UNDER SECTION 61 OF THE HP COOPERATIVE SOCIETIES  
ACT,1968 (ACT NO. 3 OF 1969)**

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Application Form No.....

**APPLICATION FORM**  
(Particulars as on 31-12-2025)

**Status of the Firm : Individual/Proprietorship/Partnership**

**01.**

- (a) Name of the Firm (in capital letters) : .....
- (b) Address of the Head office : .....  
(Please also give telephone no. and Email address)
- (c) Address of the Branch Office : .....  
(Please also give telephone no. and Email address)
- (d) PAN No. of the Firm : .....
- (e) GST No. : .....

**02.** ICAI Registration No..... Region Name ..... Region Code No.....

**03.** RBI/MEF Regd. Category : I/II/III/IV/N.A.

**04.** CAG empanelled, if yes, give score of the Firm :

**05.**

- (a) Date of constitution of the Firm :.....
- (b) Date since the firm has a full time FCA :.....

**06.** Full time partners of the Firm as on 31/12/2025 (Please fill up Annex A-1)

S.No.	Years of continuous association in the Firm	Number of FCA	Number of ACA
(a)	Less than one year		
(b)	1 year or more but less than 5 years		
(c)	5 years or more but less than 10 years		
(d)	10 years or more but less than 15 year		
(e)	15 years or more		

**07.** Number of Part time Partners if any, As on 31-12-25 (Please fill up Annex A-2) : .....

**08.** Number of Full time Chartered Accountant Employees (As on 31/12/25 (Please fill up Annex A-3) :.....

- 09.** Number of full time audit staff employed with the Firm
- (a) Article ship/Audit Clerk : .....
- (b) Other Audit Staff (with knowledge of Book keeping and accountancy) : .....
- (c) Other Professional Staff (Please specify) : .....
- 10.** Number of Branches (Please fill up (Annex –B) : .....
- 11.** Whether the firm is engaged in any internal/ Concurrent audit/Audit of any Cooperative Society in Himachal Pradesh. If yes, details May be given at Annexure-‘C’. : Yes/No
- 12.** Whether the firm is engaged in any internal/ Concurrent audit/Statutory Audit of any Govt. Companies/Corporations/Bank etc. If yes, Details may be given in Annexure-‘D’. : Yes/No
- 13.** Whether there are any court/arbitration/any Other legal cases against the Chartered Accountant/Firm (if yes, give the brief note of the case indicating its present status) : Yes/No
- .....
- .....
- .....
- 14.** Any other information can be mentioned as per Annexure ‘E’

Enclosed :

1. Annexure A-1 (Details of Full Time Partners of the Firm)
2. Annexure A-2 (Details of Part Time Partners of the Firm)
3. Annexure A-3 (Details of Full Time Chartered Accountant Employees)
4. Annexure B (Particulars of Branch)
5. Annexure C (Details of Internal audit work/statutory audit/concurrent Audit of Cooperative Societies undertaken by the Firm)
6. Annexure D (Details of Internal Audit Work/Statutory Audit/Concurrent Audit of any Government companies/Corporation/Banks etc. undertaken by the Firm)
7. Annexure E (Other information)
8. Annexure F (Signed and certified copy of Terms and Conditions for Empanelment)

I.....(Name), the authorised partner of the..... (Name of Firm) certify that the information provided in this application form and attached with this application is correct and true to the best of my knowledge.




**Annexure A-3**

Details of full time Chartered Accountant Employees  
(Please refer to Sr. No. 8 of the Expression of Interest format)

Sr. No.	Name	Membership No.	Whether FCA/ACA	Date of joining the firm as full time employee	Whether has DISA (Information systems audit/ CISA or any other equivalent qualification. If yes, please attach a copy of the Certificate (specify the qualification))

**Annexure- B**

Particulars of Branch (including foreign branches, if any)  
(Please refer to Sr. No. 10 of the Application Form)

Sr. No.	Station at which located	Complete address with PIN Code & Telephone No.	Name of the Partner in charge of the branch	Date of opening of the branch	Region	Whether included in last year application (Yes/No)

**Annexure- C**

Details of Internal Audit Work/Statutory audit/Concurrent Audit of Cooperative Societies undertaken by the Firm.  
(Please refer to Sr. No. 11 of the Application Form)

Sr. No.	Name of the Cooperative Societies	Nature of assignment	Year for which appointed

### **Annexure- D**

Details of internal audit work/Statutory audit/Concurrent Audit of any Government Companies/Corporations/Banks, etc. undertaken by the Firm.

(Please refer to Sr. No. 12 of the Application Form)

Sr. No.	Name of the Govt. Companies/Corporations/Banks etc.	Nature of assignment	Year for which appointed

### **Annexure- E**

Any other information

Sr. No.	Particular	Remarks

### **Annexure 'F'**

#### **Terms and conditions for empanelment of Chartered Accountants for Audit of the Cooperative Societies/Bank.**

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1. That the Head Office of the CA/CA firms should be in India.
2. The CA should have been registered with the Institute of Chartered Accountants of India. Photocopy of the same duly attested should be enclosed with the application for empanelment.
3. Attested copy of the Certificate of practice issued by the Institute of Chartered Accountants of India along with membership No. to be enclosed with the application.
4. ITR, financial statement of the Firm should be annexed with the application form.
5. No person shall be empanelled as CA unless he possesses working experience of atleast 3(three) years.
6. The audit fee of the Chartered Accountants will be fixed by the Registrar Cooperative Societies, HP from time to time in such a manner as may deem fit & will be paid to the Chartered Accountant by the society/bank as prescribed by the RCS.
7. The Chartered Accountant shall be entitled for audit fee on the completion of an audit, provided the same has been conducted in accordance with the provisions of the H.P. Cooperative Societies Act, 1968 (Act No. 3 of 1969) and Rules framed there under, any

directions and guidelines, if any, issued by the Registrar Cooperative Societies, H.P. in this behalf.

8. The Chartered Accountant shall conduct audit at the headquarter of the society/bank and no TA/DA shall be paid to him in this behalf, whereas in case of bank TA/DA will be applicable as prescribed by the Registrar Cooperative Societies.

9. The empanelled Chartered Accountant shall not be engaged to conduct the audit of the same Cooperative Societies/Bank/Bank branches as per Rule continuously for more than two consecutive financial years.

10. Chartered Accountant shall exercise such powers and perform such duties as are specified in the HP Cooperative Societies Act,1968 and the Rules framed there under in relation to an auditor.

11. If a Chartered Accountant wilfully or without any reasonable cause :

(a) Fails to comply with any provision of the Act or the Rules applicable to an auditor/CA;  
or

(b) Disobey any direction or guideline issued by the Registrar Cooperative Societies; or

(c) Conceals any material fact or gives false statement or certificate; or

(d) Omit any material fact from the record; or

(e) Misappropriates any money or property of the society; or

(f) Is found responsible for any misconduct, indiscipline causing any harm to the smooth functioning of the society; or

(g) Indulge in mal-practices or is found guilty of corrupt practices;

He shall be debarred from conducting the audit of cooperative Institutions forthwith and his candidature on approved panel of CA shall be cancelled. He shall be liable to be prosecuted as per the provisions of law.

12. The Chartered Accountant should have the required infrastructure i.e. trained staff, office etc. for undertaking the job.

13. The Chartered Accountant or his firm should not be individually or severely disqualified under section 226 of the Companies Act 1956 to accept appointment as Chartered Accountant/Auditor.

14. There should not be any adverse remarks/disciplinary proceedings pending/initiated against the Chartered Accountant or his firm or any partner of his firm by the Registrar Cooperative Societies/Reserve Bank of India/Institute of Chartered Accountants of India.

15. The Chartered Accountant or his firm should not have been declared as a wilful defaulter by any Bank/Financial Institution.

16. A Chartered Accountant, who is also part of a firm, would be eligible for appointment as Auditor either in his individual capacity or as part of the firm but not in both capacities. Thus, either he or the firm would qualify for appointment as Chartered Accountant/Auditor.

17. It will be mandatory for the Chartered Accountant Firms/Chartered Accountants to follow the HP Cooperative Societies Act,1968, the HP Cooperative Societies Rules, 1971, Bye-Laws of the Institution and any direction/instruction from the Registrar Cooperative Societies, Reserve Bank of India (RBI) and the National Bank for Agriculture and Rural Development (NABARD).

18. In the review of the audit report of the cooperative institution of the state in the previous years, if the facts come to the notice that the financial sheet and report in the prescribed

format by the auditor firm in compliance with the circular arrangement and statutory provisions specified by the Reserve Bank of India, NABARD, Registrar of Cooperative Societies, he is found guilty of non-submission, failure in requisite professional competence and judicious analysis, non-compliance of prudential parameters in financial sheets (classification and provisioning of unserviceable assets and income recognition), section 61 and 62 of the Cooperative Act. If so, the application of the auditor firm will not be accepted for the panel

19. The Chartered Accountant/Chartered Accountant Firms which has already been de-empanelled shall not be eligible for fresh empanelment.

I.....(Name), the authorised partner of the .....(Name of Firm) Certify that the information provided in this application form and attached with this application is correct and true to the best of my knowledge.

Authorised Signature with Seal :.....  
Name of Partner :.....  
For and on behalf :.....  
(Name of the firm)